



2015 ANNUAL BUDGET



Northgate Crossing
Coming in 2016

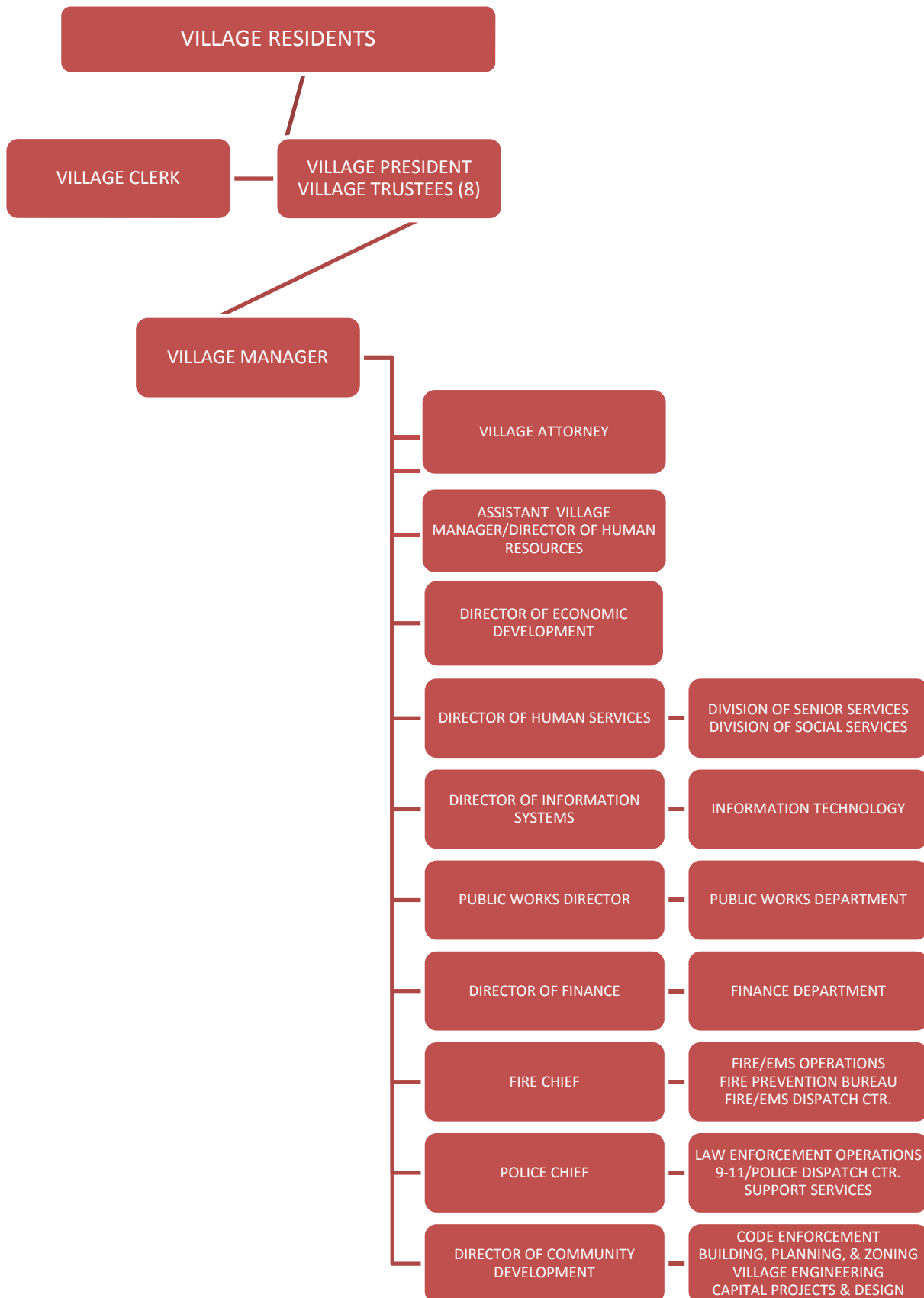
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2015 - DECEMBER 31, 2015

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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COMMUNITY PROFILE

Wheeling's History



Wheeling's beginnings came as an overnight stop for travelers from Chicago who were headed to the Wisconsin Territory via the overland trail now known as Milwaukee Avenue (Illinois Route 21). The string of inns, taverns and eateries established in the 1830's was the start of what is now Wheeling's renowned Restaurant Row.

Farmers took advantage of the area's fertile soil, and growing overland transportation network. Soon the stage stop community began to export its crops. Wheeling became particularly well known for its landscaping nurseries.

Later, in step with the growth of Metro Chicago, Wheeling emerged as a center for industry and commerce in the 1960's. Manufacturing plants that clustered in Wheeling brought rail transportation (SOO LINE) for the shipping of freight to and from the area. These manufacturers were followed by the development of residential neighborhoods. Commercial development followed the population growth.

Wheeling Today

The Village of Wheeling encompasses an area of approximately 8.4 square miles in northwestern Cook and southern Lake Counties. Over ninety-nine percent (99%) of the Village's assessed valuation is located in Cook County. The Village is located 27 miles northwest of Chicago's "Loop". Neighboring communities include Lincolnshire and Riverwoods to the north, Prospect Heights and Arlington Heights to the south, Northbrook to the east and Buffalo Grove to the west.

Incorporated in 1894, the Village became a home rule unit by referendum on April 19, 1977. A President and a six member Board of Trustees elected at large for four year, staggered terms, govern the Village. The Village Manager handles day-to-day operations.

The Village provides complete police, fire, paramedic service, street maintenance, water distribution (Lake Michigan water through the Northwest Water Commission) and sewage collection. The Metropolitan Water Reclamation District of Greater Chicago provides sewage treatment. Separate, independent units of government provide parks and recreation, library, and education. Located in Chicago's northwest suburbs, the Village of Wheeling offers a wide range of housing, prestigious restaurants and first-class office, retail and industrial locations. A balance of residential and commercial properties and accessibility makes Wheeling an ideal location to live and work.



Both businesses and residents enjoy Wheeling's location because of the convenient access via major roadways to the interstate system, commuter and freight rail service and close proximity to O'Hare International Airport. This unsurpassed accessibility in any direction and in any form of transportation enhances Wheeling's location.

Interstate 294 (Tri-State Tollway) runs along the eastern edge of the Village, connecting Wheeling with O'Hare International Airport, Chicago and Milwaukee via the interstate system. Just two miles to the west is Route 53, a freeway that leads to I-290 and I-355, offering easy access to the south and west suburbs, Rockford and beyond. Illinois Highways - Routes 68, 83 and 21 - run through the Village, providing the accessibility that propels commercial development.

Wheeling is also home to a Metra commuter rail station. Metra service provides a fast, convenient way to get to Chicago's 'Loop' to work or to enjoy the city's attractions, without having to drive. Wheeling's Metra Line, which was double-tracked in 2005, provides improved transportation to and from the community. Residents who choose not to drive have access to public transportation within the Village and to nearby communities in northern Cook County and southern Lake County.

Not only is Wheeling just eight miles north of O'Hare International Airport, but it's home to Chicago Executive Airport, the third busiest airport in Illinois. Chicago Executive is a state-of-the-art regional airport which covers 411 acres of land, hosts more than 300 corporate planes and jets, and experiences over 200,000 take-offs and landings each year. The airport provides business travelers fast and easy access to virtually anywhere in the world. As a full-service airport, it has multiple fixed-base operators ready to provide a full range of aviation services from



maintenance and hangar storage to worldwide charter access. Recent developments include new hangar constructions and runway improvements which now permit virtually any corporate jet to use the airport 24 hours a day, avoiding the congestion around O'Hare International Airport. A 2007 study conducted by Wilber Smith Associates indicated that Chicago Executive generates more than \$330 million of economic impact to the area annually.

Center for Business and Industry

Wheeling's reputation as a dynamic business and industrial center continues to grow. It is home to more than 900 business, commercial and retail establishments, making it one of the largest business-industrial centers in Chicago's northwest suburbs. It boasts nearly 13 million square feet of industrial space and several expansive industrial parks offering room for companies to grow. More than 20,000 jobs are generated by Wheeling-based businesses attesting to its economic strength.

Living in Wheeling

Northwest suburban Cook and Lake Counties, along with the rest of the northwest suburbs, has had tremendous economic and population growth over the past three decades. As part of that growth, Wheeling population trends continue to edge upward.

Wheeling's employment growth rate accelerated during the last 25 years. The number of businesses in the Village has also more than doubled since 1981. Household income continues to increase here. These indicators point to Wheeling in Chicago's northwest suburbs as a good place to live, work and play.

Wheeling residents are a diverse group of people, with ancestries from all over the world, who share a high standard of living. Wheeling boasts a variety of housing stock in the community that allows young couples starting a family to find suitable and affordable single-family homes in one of the Village's established, tree-lined

neighborhoods. Likewise, business executives can find a great selection of homes here in their size and price ranges. For empty nesters and homeowners on the go there are many well-maintained townhome/condominium developments in the Village.

Growth and development in and around Wheeling offers much competition for the local consumers' shopping dollar. Wheeling is within a few minutes drive of Golf Mill, Randhurst, Hawthorne Center, and Northbrook Court regional shopping malls. Within the Village limits are a dozen different shopping centers, with additional centers being planned. These centers, along with Wheeling's other commercial stores, provide a variety of convenient retail and consumer services to Wheeling residents.

Numerous medical practitioners in many specialties practice in Wheeling, meeting residents' healthcare needs. Six major hospitals are also nearby, with Holy Family Medical Center in Des Plaines and Glenbrook Hospital in Glenview the most accessible. Emergency healthcare is available at the Holy Family/Wheeling Professional Building in Wheeling, and at the Northwest Community Hospital Emergency Facility on Lake-Cook Road in Buffalo Grove.

There is also a wealth of rental apartment complexes in Wheeling to accommodate families of all sizes.

Quality of Life

Wheeling is home to some of the finest dining in the Chicagoland area along its famed 'Restaurant Row.' This stretch of road along the banks of the Des Plaines River features culinary delights ranging from tantalizing seafood and steaks to delectable Asian and American dishes. In addition, patio enthusiasts will find no shortage of outside seating and entertainment during the warmer months, as well as cozy, intimate settings inside during the chilly fall and winter periods.

Education has set the tone of excellence throughout Wheeling. From the primary grades through high school, Wheeling's schools have consistently exceeded the state averages for reading and math skills. Wheeling's secondary education students attend either Wheeling or Buffalo Grove High School in Township High School 214. National Louis University has a campus in Wheeling offering graduate-level courses in business and education. William Rainey Harper College, a leading two-year community college, serves Wheeling, offering certificate and associate degree programs as well as college transfer programs. In addition, Worsham College of Mortuary Science is located within the village.



The Wheeling Park District is one of the finest park districts in the state. Residents can take advantage of a number of amenities within its Recreation Center, including a fitness center, gymnasium, indoor track, indoor lap pool and meeting rooms. Numerous parks, walking paths and playgrounds located throughout the community provide open space for all types of enjoyable outdoor activities, including baseball, soccer, tennis, roller-blading and ice-skating. The award-winning outdoor aquatic center has been voted the most popular water park in the northwest suburbs by the readers of the Daily Herald Newspaper, and the renovated Traditions at Chevy Chase Golf Course and Country Club not only challenges the area's best golfers, but hosts elegant weddings and outings as well.

In 2014, the Park District completed the \$38M renovation of Heritage Park through an intergovernmental agreement with the Village of Wheeling and the Metropolitan Water Reclamation District of Chicago. The partnership created compensatory storage at Heritage Park for the Levee 37 project on the Des Plaines River while providing recreational amenities for Village residents. The amenities included a new athletic complex with three artificial turf baseball fields and one football/soccer/baseball field, a centrally-located concession building with restrooms, a bandshell with natural amphitheater seating, a pavillion with lake overlook, walking paths looping the entire park, a new playground and basketball and tennis courts.

MISCELLANEOUS STATISTICS

Population:	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
Age by Group:	
Under 5 years	2,646 (7.0%)
5 to 9 years	2,176 (5.8%)
10 to 14 years	2,090 (5.6%)
15 to 19 years	2,221 (5.9%)
20 to 24 years	2,252 (6.0%)
25 to 29 years	3,581 (9.5%)
30 to 34 years	3,221 (8.6%)
35 to 39 years	2,792 (7.4%)
40 to 44 years	2,454 (6.5%)
45 to 49 years	2,493 (6.6%)
50 to 54 years	2,728 (7.2%)
55 to 59 years	2,447 (6.5%)
60 to 64 years	1,942 (5.2%)
65 to 69 years	1,253 (3.3%)
70 to 74 years	1,089 (2.9%)
75 to 79 years	774 (2.1%)
80 to 84 years	658 (1.7%)
85 years and over	831 (2.2%)
Median age (years)	36.1
16 years and over	30,284 (80.4%)
18 years and over	29,352 (78.0%)
21 years and over	28,134 (74.7%)
62 years and over	5,692 (15.1%)
65 years and over	4,605 (12.2%)
2010 Per Capita Income	\$26,555
2010 Median Household Income	\$57,069
2010 Median Family Income	\$64,770
Housing Tenure:	
Occupied Housing Units	14,461 (100%)
Owner-occupied housing units	9,332 (64.5%)
Renter-occupied housing units	5,129 (35.5%)
Educational Attainment:	
Population 25 years and over	25,292
Less than 9 th grade	1,811 (7.2%)

9 th to 12 th Grade, No diploma	1,700 (6.7%)
High school graduate (includes equivalency)	6,441 (25.5%)
Some college, no degree	4,434 (17.5%)
Associate's degree	1,521 (6.0%)
Bachelor's degree	6,638 (26.2%)
Graduate or professional degree	2,747 (10.9%)
Percent high school graduate or higher	86.1%
Percent bachelor's degree or higher	37.1%

Village Bond Rating:

Fitch Ratings	AA+
Standard & Poors	AA

Municipal Services and Facilities:

Miles of Street	75
Miles of Storm Sewers	68
Miles of Sanitary Sewers	76.7

Municipal Water Utility:

Average Daily Usage	4.56 mgd
Miles of Water Main	138
Number of Metered Accounts	8,070

Building Activity:

<u>NEW BUILDINGS</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Single Family	1	1	1	0	0	1	0
Townhomes	6 Bldgs	9 Bldgs	2 Bldgs	0	5 Bldgs	4 Bldgs	0
Condos	0	0	0	0	0	0	0
Industrial	4	0	0	1	0	0	0
Commercial	1	2	2	3	1	2	0

Fire Protection

Number of Stations	3
Number of Fire Hydrants	1,488
I. S. O. Rating	3

Recreation Facilities (Wheeling Park District):

Number of Parks and Playgrounds	17
Park Area in Acres	303

Elections:

Number of Registered Voters (As of December 31, 2013)	16,406
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
Number of Ballots Cast in Last Municipal Election (April 9, 2013)	2,586
(Source: cookcountyclerk.com)	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
1999	778,744,725	0.8491	6,611,900
2000	780,293,723	0.867	6,766,232
2001	900,246,070	0.842	7,580,477
2002	953,308,489	0.798	7,600,914
2003	941,702,835	0.837	7,853,082
2004	1,101,641,089	0.758	8,344,130
2005	1,166,555,624	0.737	8,589,473
2006	1,167,337,025	0.771	8,997,471
2007	1,335,459,160	0.674	8,997,471
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382

Ten Largest Taxpayers as a % of Total Village AV:

11.98%

Source: Office of the County Clerk (2013 CAFR)

Unemployment Rates (annual averages):

2003	6.0%
2004	5.3%
2005	5.0%
2006	3.7%
2007	3.9%
2008	4.9%
2009	8.5%
2010	8.4%
2011	8.1%
2012	7.4%
2013	7.5%
2014 (estimated)	5.6%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>

FISCAL POLICIES**PURPOSE**

The Village of Wheeling has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the funding of services and facilities required by the public.

The fiscal policies of the Village of Wheeling have specific objectives designed to ensure the continued fiscal health of the Village. These objectives are:

- To maintain Board policy making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide the Board with accurate and timely information so that policy decisions can be made in a timely and accurate manner.
- To provide sound financial principles to guide the Board and management in making decisions.
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the Village's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

DEBT POLICIES

- The Village will issue debt only for capital improvements to the Village infrastructure.
- The Village will not issue debt to finance operating expenditures.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will market its debt through competitive bids whenever possible.

ACCOUNTING POLICIES

- The Village will use generally accepted accounting principles (GAAP) in all financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB).
- An independent annual audit will be performed pursuant to state statute by a public accounting firm with the final report to be presented to the Board including a management letter detailing any recommended changes.
- The financial systems will be monitored by the Director of Finance with regular reports presented to the Board on the status of the system.

CAPITAL EQUIPMENT REPLACEMENT FUND

The Village of Wheeling has established the Capital Equipment Replacement Fund (CERF) to encourage departments to set aside funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. Each department shall annually contribute to the reserve fund in order to have sufficient funds on hand to replace the item at the end of its useful life. Toward that end, this policy is intended to provide guidance as to how the CERF will operate. The following shall guide how the CERF operates:

1. The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the Village. The fund shall not be used to purchase equipment not currently owned by the Village or as a means to circumvent the process for having new equipment approved by the Village Board. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the Village Board before acquisition;
2. Only those items which individually have a replacement cost of more than \$15,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed

- \$15,000 shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than \$15,000 in their annual operating budget;
3. The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle;
 4. The replacement cost and useful life for each vehicle or technology related equipment will be re-evaluated by the Fleet Services Supervisor or the Director of Information Technology and the department on an annual basis. This re-evaluation may change the annual amounts that programs contribute for the replacement of each item. The Department Head, in consultation with the Fleet Services Supervisor or the Director of Information Technology, shall determine when a vehicle or equipment is due for replacement. The Village Manager shall have the final say as to when a vehicle or equipment is due for replacement in the event of a dispute between the Fleet Services Supervisor or Director of Information Technology and the department;
 5. When CERF equipment is sold, the proceeds of the sale shall be credited to the Fund(s) from which the equipment originated and not to the CERF;
 6. Vehicles and equipment shall be depreciated over their useful life. A contribution to the reserve fund shall be set aside in the year the item is replaced but not in the year of purchase;
 7. Interest earnings shall be allocated on a pro-rata basis to each item in the fund in order to reduce the total cost of replacement;
 8. Departments are encouraged to replace vehicles or equipment only when it is necessary to do so regardless of whether the funds are available in the CERF. The Fleet Services Supervisor or the Director of Information Technology, in consultation with the applicable department, shall annually determine if it is necessary to replace vehicles or technology related equipment. If sufficient funds have been set aside to replace a specific item but it is not necessary to do so, the funds set aside for that item shall be maintained (with no further contributions) in the fund until such time as it needs to be replaced;
 9. If a department has set aside funds for replacement of equipment or a vehicle and then determines that the item will not be replaced, the available funds shall be re-allocated to other items within that department. If the funds are not needed for other items within the department, the Director of Finance shall decide how to re-allocate the funds to other departments within the Village;
 10. From time to time, departments may be assigned "audit" vehicles which are older vehicles that will not be replaced and for which CERF contributions will not be made. The Fleet Services Supervisor, in consultation with the Department Head, shall recommend that an audit vehicle be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing a new vehicle. Consideration shall be given to the annual operating cost associated with maintaining the audit vehicle when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not an audit vehicle is assigned to a department.
 11. From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the Village. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not previously used technology is assigned to a department.;

12. The Finance Director shall have the final say in determining the funds available for each item in the CERF and for each department in the aggregate and shall be responsible for ensuring that these numbers tie to the general ledger;
13. Any requests for additions to the fleet or technology inventory will be carefully scrutinized by the Village Manager and Fleet Services Supervisor or Director of Information Technology. When the Village Manager finds it appropriate to add equipment or vehicles to the existing inventory, he shall recommend approval to the Village Board. A report on the replacement of vehicles and technology related items and the status of the CERF will be prepared on an annual basis and be presented to the Village Manager as part of the budgetary process.

Adopted November 17, 2008.

CAPITAL PROJECTS FUND POLICY

The Capital Projects Fund of the Village of Wheeling accounts for financial resources earmarked for the repair and construction of roads, sidewalks, streetlights, bridges, dams, buildings, equipment, and other types of fixed assets, with the exception of vehicles or equipment financed through the Capital Equipment Replacement Fund (CERF) or the assets of an enterprise fund. To qualify as a capital project, the project must be used for the construction, reconstruction, repair or acquisition of fixed assets, or to extend the life of existing fixed assets.

The primary funding source for the Capital Projects Fund shall be the proceeds of the Village's use tax on gas and electric consumption. These funds shall be earmarked for the Capital Projects Fund and shall not be used for any other purpose. The Fund shall also account for other sources of revenue (e.g. grant funds, rental income, etc.) that are related to the acquisition or use of fixed assets.

Seventy-five percent (75%) of the estimated annual proceeds from the gas and electric utility tax shall be used to pay for current capital projects. If necessary, the remaining twenty-five (25%) shall be used for debt service purposes, for debt issued for Capital Projects Fund related projects.

Adopted March 4, 2013.

INVESTMENT POLICY

It is the policy of the Village of Wheeling (the Village) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to state statutes governing the investment of public funds.

I. Scope

This investment policy applies to the investment activities of all funds of the Village of Wheeling except for the Police Pension Fund and the Firefighters' Pension Fund. The management and investment of the Police and Firefighters' Pension Funds is statutorily entrusted to the Board of Trustees of each respective fund. The financial assets of all other funds accounted for in the Village of Wheeling Comprehensive Annual Financial Report shall be administered in accordance with the provisions of this Policy. These funds include:

1. General Fund
2. Special Revenue Funds
3. Debt Service Funds
4. Capital Projects Funds
5. Enterprise Funds
6. Trust and Agency Funds
7. Any new fund created, unless specifically exempted

Any monies received for the Police Pension Fund or the Firefighters' Pension Fund shall be administered in accordance with the approved investment policy for each fund. In the absence of a specific policy, monies received and/or securities held by the Village on behalf of these funds shall be administered in accordance with the provisions of this Policy.

II. Objective

The primary objectives, in priority order, of the Village's investment activities shall be:

1. Legality

Conformance with federal, state and other legal requirements.

2. Safety

Safety of principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The Village will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The Village will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

3. Liquidity

The Village's investment portfolio will remain sufficiently liquid to enable the Village to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. A portion of the portfolio also may be placed in money market funds or government investment pools that offer same-day liquidity for short-term funds.

4. Yield

The Village's investment portfolio shall be designed with the objective of attaining the maximum rate of return throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity

objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the village's needs for safety, liquidity, rate of return, diversification and its general performance.

III. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

2. Public Trust

In managing its investment portfolio, investment officials shall avoid any transaction that might impair public confidence in the Village. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

3. Delegation of Authority

Management responsibility for the investment program of the Village of Wheeling is hereby delegated to the Director of Finance and Administrative Services (the Director) as Treasurer of the Village. The Director shall establish procedures for the operation of the investment program, consistent with this investment policy, and subject to the approval of the Village Manager. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person shall engage in an investment transaction except as provided under the terms of this investment policy and procedures established by the Director. The Director shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate employees.

4. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Village, particularly with regard to the time of purchases and sales.

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

The Director will maintain a list of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Illinois. All broker/dealers who desire to

become qualified bidders for investment transactions must supply the Director with audited financial statements. A current audited financial statement is required to be on file for each broker/dealer in which the village invests.

b. Financial Institutions

It shall be the policy of the Village to select financial institutions based on the following:

1. Security

Investments shall only be made in banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.

2. Size

The Village shall not select as depository, any financial institution in which the Village funds on deposit exceed 50% of the institution's capital stock and surplus or net worth as defined by the Federal Deposit Insurance Corporation.

3. Statement of Condition

Any bank, savings bank, or savings and loan association, receiving public funds, shall furnish the village with copies of the last two sworn statements of resources and liabilities that they are required to furnish to the Federal Deposit Insurance Corporation, Commissioner of Banks and Trust Companies, Commissioner of Savings, or to the Comptroller of the Currency.

Once selected as a depository, a financial institution shall furnish all statements of resources and liabilities of which it is required to furnish to its specific regulating agency.

2. Internal Controls

The Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Accordingly, the Director shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to release of the funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts and a written custodial agreement.

Authorized and Suitable Investments

1. Investment Types

The Village of Wheeling may invest public funds in any type of security allowed by the State of Illinois as specified in Illinois Compiled Statutes 30 ILCS 235/2, as it currently exists or from time to time is amended. A copy of the statute is attached as Addendum A. Public funds are defined as current operating funds, special funds, interest and sinking funds, and funds of any kind or character belonging to or in the custody of any public agency.

A summary of authorized investments is as follows:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) and any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.
4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.
6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
8. Short term discount obligations of the Federal National Mortgage Association.
9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.

10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

Collateralization will be required for deposits which exceed FDIC insurance limits and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of the public funds secured. The ratio of the market value of the collateral to the amount of funds secured shall be reviewed quarterly and additional collateral requested when the ratio declines below the level required.

The Village chooses to limit collateral to the following:

- a. United States Government Securities
- b. Obligations of Federal Agencies
- c. Obligations of the Village of Wheeling

The Village shall not accept mortgage-backed securities of and obligations offered by other states and governmental units as collateral.

Collateral will always be held by an independent third party with whom the village has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the Village and retained. Custodial agreements shall preclude the release of the collateral without the authorization of the Village, but shall permit collateral substitution consistent with the requirements in this section.

Investment Parameters

1. Diversification

The investments shall be diversified by:

- limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- continuously investing a portion of the portfolio in readily available funds such as The Illinois Funds.

2. Investment Maturities

To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three (3) years from the date of purchase. Any investment purchase with a maturity longer than three (3) years must be specifically pre-authorized by the Director of Finance and Administrative Services.

Reporting**1. Methods**

The Director shall submit an investment report monthly to the Village Manager. The report shall provide a listing of all investments held at the end of the month and include the following information:

- Purchase date
- Maturity date
- Interest rate or yield

This report shall be submitted to the Board of Trustees annually or at any other such time as requested.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within the policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance will be compared to benchmarks with similar maturity, liquidity and credit quality as the portfolio.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

Investment Policy Adoption**1. Exemption**

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

The Village's investment policy shall be adopted by resolution of Village of Wheeling President and Board of Trustees. The policy shall be reviewed annually by the Director of Finance and Administrative Services and any modifications made thereto must be approved by the Village President and Board of Trustees.

Adopted May 17, 1999.

FUND BALANCE POLICY

The purpose of this policy is to establish guidelines by which the Village will classify fund balance in its financial reports in order to comply with Government Accounting Standards Board Statement #54.

Fund balance shall be classified in accordance with governmental accounting standards as promulgated by the Government Accounting Standards Board (GASB), and shall be defined as the gross difference between

governmental fund assets and liabilities reflected on the balance sheet. The governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund.

Fund balance shall be classified in one of five (5) ways, as described in GASB Statement #54. The five (5) classifications are defined as follows:

1. **Non-Spendable Fund Balance:** That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.
2. **Restricted Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.
3. **Committed Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.
4. **Assigned Fund Balance:** That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.
5. **Unassigned Fund Balance:** That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

It shall be the Village's policy to spend the most restricted dollars before less restricted dollars in the following order:

1. Non-spendable (if funds become spendable)
2. Restricted
3. Committed
4. Assigned
5. Unassigned.

The Village Manager shall have the authority to assign fund balance as he or she deems appropriate.

Adopted September 26, 2011.

FUND RESERVES POLICIES

Fund reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The following levels are the minimums necessary to accomplish these objectives.

1. The General Fund's unassigned fund balance shall equal at least 25% of the Fund's annual operating expenditures.
2. The Emergency Telephone System's restricted fund balance shall equal at least 15% of the Fund's annual operating expenditures.
3. The net assets of the Liability Insurance Fund shall be maintained at a minimum of two (2) years of estimated annual claim losses.
4. The cash & investments balance in the Water and Sewer Fund shall equal at least 25% of the Fund's annual operating expenditures. The balance may be higher than 25% to pay for anticipated capital expenditures in the Fund.

Revised September 26, 2011.

REVENUE POLICIES

- A diversified revenue base shall be maintained to prevent revenue shortfalls due to a single revenue source.
- Revenue projections shall be prepared and presented to the Board annually. All such forecasts shall be conservative.
- All revenue sources shall be closely examined during the budget process to ensure that revenue trends are kept current.
- Every effort shall be made to minimize year-to-year fluctuations in the property tax levy.
- Regular reports of revenue status will be prepared and presented to the Board.
- All Village funds shall be invested in accordance with the approved investment policy.
- User fees shall be reviewed annually to insure that the costs of services are charged to users where appropriate.
- Enterprise fund fees shall be based on the cost of providing the services, providing for debt service, and maintaining the capital structure of the systems.

OPERATING POLICIES

- Current expenditures will not exceed current revenues.
- Regular reports comparing actual expenditures to budgeted expenditures will be prepared and distributed to the Board and management.
- The Village will maintain a competitive pay and benefit structure for its employees.
- The annual financial report and annual budget will be submitted to the Government Finance Officers Association for the purposes of obtaining the awards presented in each category.

CAPITAL BUDGET POLICIES

- The Village will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.
- All assets with an initial cost of greater than \$10,000 and a life expectancy greater than one year shall be incorporated into the Capital Equipment Replacement Fund and schedule, to provide for the orderly replacement of these items while minimizing the annual fluctuations in expenditures from the operating funds.

FIXED ASSET POLICY

The Village shall establish and maintain fixed asset records to comply with governmental financial reporting standards, to provide a basis for determining appropriate insurable values, and to establish responsibility for property control.

Fixed assets shall include land, infrastructure, buildings, machinery, equipment, and vehicles with a life expectancy of more than one year, subject to the capitalization threshold below.

Infrastructure shall include roads (including curbs and gutters), bridges, water and sewer mains, pumping stations, lift stations, traffic lights, streetlights, sidewalks, bike paths, etc. These projects shall be accounted for separately in the Infrastructure cost center within the Capital Projects Fund (unless required to be accounted for in another fund - e.g. Water & Sewer Capital, TIF, Motor Fuel Tax, etc.).

All other capital projects, including brick pavers, fences, entrance signs, tree planting, burial of electrical lines, streetscape improvements (done for aesthetic reasons), fountains, parks, buildings, building improvements,

equipment and land are not considered infrastructure and shall be accounted for separately in the Non-Infrastructure cost center within the Capital Projects Fund (unless required to be accounted for in another fund - e.g. Water & Sewer Capital, TIF, Motor Fuel Tax, etc.).

Road projects shall be capitalized when the cost exceeds the capitalization threshold and the work materially extends the life of the street. All expenditures related to an infrastructure project will also be capitalized (engineering, legal services, etc.). All other street projects (e.g. surface treatment, patching, etc.) are considered maintenance and are not capitalized.

Water and sewer improvements will be capitalized when the project constructs additional infrastructure or replaces infrastructure and meets the capitalization threshold below. Repairs of water and sewer assets will only be capitalized when they materially extend the life of the original asset, and meet the capitalization threshold below.

The capitalization threshold or minimum value of an asset at the time of acquisition is established at \$10,000 on a per unit basis for machinery, equipment and vehicles, \$50,000 for buildings and improvements, and \$100,000 for land and infrastructure.

Responsibility for control of assets rests with the operating department wherein the asset is located. The Director of Finance shall ensure that control over fixed assets is maintained by establishing a fixed asset inventory that is updated annually and documents all additions and deletions to the fixed asset records. Operating departments shall report the disposal or relocation of a fixed asset promptly to the Director of Finance or his designee. Assets acquired during the year shall be recorded as an expenditure against the appropriate capital expenditure account, which shall be used for financial reporting purposes.

Assets shall be recorded in the fixed asset inventory by using an appropriate description and by recording serial numbers where applicable. Tagging of assets will not be required.

Assets, which do not meet the definition of "fixed assets" under this policy, but in the aggregate account for a substantial asset group, shall not be capitalized for financial accounting purposes. Rather, the responsible operating department shall maintain control of these assets using a system suitable for doing so. Examples of asset groups (and the department responsible for them) which shall be inventoried and maintained separately from the Village's fixed asset inventory include computers and related equipment (MIS Department), guns (Police), vehicles (Fleet Services) and any other asset group identified by the Director of Finance.

All assets will be depreciated using the straight-line method of depreciation over the useful life of the asset. The Director of Finance will assign useful lives to each asset according to the guidelines below.

Type of Asset	Useful Life
Buildings	30-50 Years
Vehicles and Equipment	5-30 Years
Land	Not Depreciated
Land Improvements	10-20 Years
Street Improvements (Residential)	17 Years (Surface), 50 Years (Base)
Street Improvements (Industrial)	12 Years (Surface), 40 Years (Base)
Water & Sewer Infrastructure	20-50 Years
Other Infrastructure	20-50 Years

Adopted June 6, 2002

FUND STRUCTURE

The financial activities of a governmental unit are carried out through the use of fund accounting. Fund accounting simply means that each separate activity of a government has its own set of records (a fund) that is used to account for these activities. Examples include the Capital Projects Fund, and the Water and Sewer Operating Fund.

Governmental Funds

Governmental funds are used to account for governmental activities carried on by the Village. Such activities are usually provided only by a government such as police and fire protection, street maintenance, building inspection, and improvements to the infrastructure of the Village.

The General Fund is the major operating fund of the Village and is used to track the majority of Village activities such as police and fire protection, planning, engineering, and administration.

Special Revenue Funds are used to track the activities of revenue that is restricted to a specific purpose. The Village of Wheeling has four special revenue funds: Motor Fuel Tax, Emergency Telephone System, Foreign Fire Insurance and Grant. Each of these funds provides a unique service or activity and is funded through taxes and/or user charges that are legally limited to being spent only for the purpose of that fund.

Capital Projects Funds account for the financial resources and expenses of constructing or acquiring major capital facilities or equipment. The Village of Wheeling has six capital project funds: the Capital Projects Fund, Capital Equipment Replacement Fund, Crossroads Redevelopment TIF Fund, South Milwaukee Avenue TIF Fund, Town Center TIF Fund and the North Milwaukee/Lake Cook Road TIF Fund.

Debt Service Funds accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 2005, 2007, 2008, 2009, 2011, 2012A and 2012B. Only the 2007, 2008 and 2009 bond issues have debt service funds set up to manage the property taxes levied for the purpose of making those debt service payments. Since there is no property tax levy related to the other bonds, the debt service payments are made out of the funds (e.g. Water/Sewer, Capital Projects or one of the TIF Funds) responsible for those payments.

Proprietary Funds

Proprietary funds are used to track those activities of the Village that are carried out in a fashion similar to private enterprise or that may also be carried out by private firms.

Enterprise Funds account for activities financed and operated in a fashion similar to private business enterprises. These funds charge users based on the cost of supplying services in much the same fashion private enterprises charge for the cost of making or delivering their products and services. The Village has two enterprise funds: The Water & Sewer Fund and the Airport Fund. The Water & Sewer Fund tracks activity intended to ensure safe water to the citizens of the Village and is responsible for transport of sanitary waste generated by the citizens to the regional waste treatment facilities. The Chicago Executive Airport is a joint enterprise activity of the Village and the City of Prospect Heights. As such, its budget and operating results are reported separately as an intergovernmental cooperative.

Fiduciary Funds

Fiduciary funds are used to track the trustee activities of the Village. Trustee activities are those activities where the Village holds the assets in trust.

Pension Trust Funds are used to account for the accumulation of resources used to pay pension benefits. The Village has two Pension Trust Funds: the Police Pension and Firefighter's Pension.

Agency Funds are used to account for assets held by the Village as agent for individuals, private organizations, other governments or other funds. The Village has no agency funds.

BUDGET INFORMATION**Statutory Authority**

The Wheeling Municipal Code (Chapter 2.21.060) requires that the Village Manager direct the preparation of the annual budget. In order to comply with the provisions of the State of Illinois Statutes (65 ILCS 5/8-2-9.1 et. seq.) under which the Village operates with regard to budget preparation and adoption, the budget must be approved by the elected officials before the beginning of the fiscal year for which the budget applies. In accordance with the same statutes, the budget serves as the annual appropriations ordinance.

State law stipulates that the proposed budget be readily available for public inspection at least ten days prior to its adoption. The President and Board of Trustees are required to conduct a public hearing on the contemplated budget not less than one week after publication of the availability of the budget proposal and prior to its approval.

Basis of Budgeting and Accounting

The Village prepares the budgets for all funds using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to fund liabilities of the current period. Expenditures are recorded when the liability is incurred. Exceptions include un-matured principal and interest on general long-term debt, which is recognized when due. The Village does not budget for liabilities related to the accrual basis of accounting, such as depreciation expense or compensated absences.

The basis of budgeting differs from the basis of accounting primarily with respect to the Village's enterprise fund. The enterprise fund (Water and Sewer) is converted from the modified accrual basis of accounting to the accrual basis at year-end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. The conversion at year-end to the accrual basis of accounting involves accruing interest expense and compensated absences, recognizing depreciation expense, and adjusting capital outlay and debt service.

Process Required to Amend the Village Budget

Pursuant to village ordinance the budget may be amended in the following manner:

- Board approval of budget amendments is necessary only when expenditures exceed the approved budget at the fund level. The village manager or his designee has the authority to delete, add, change or create line item accounts and other subclasses within divisions or departments and divisions and departments themselves, and to transfer previously budgeted amounts between line item accounts, divisions and departments within the same fund. In no case shall the approved budget be increased or decreased without Board approval.
- By a vote of two-thirds of the members of the Board, the annual budget may be revised by deleting, adding to, or changing line item accounts within divisions or departments and divisions and departments themselves.
- No amendment may be made to the budget in any case unless funds are available for the change.

Budget Procedure

The budget process is described in more detail along with the relevant dates in the Budget Calendar.

Capital Improvement Program

A separate five-year capital improvement program is also reviewed and approved by the Village Board. Projects, which are applicable to this year's budget, are contained in the appropriate fund/function and are cross-referenced to the CIP by assignment of project numbers.

BUDGET CALENDAR- FISCAL YEAR 2015
Revised 6/18/2014

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 27, 2014	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Friday, July 25, 2014	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 15, 2014	Target and Expanded level requests due to Finance Department.
September 2 - 5, 2014	Budget review meetings with departments & Village Manager.
Wednesday, September 10, 2014	CIP review meeting with Village Manager.
Friday, September 12, 2014	Village Manager finalizes budget recommendations for Board.
Friday, October 17, 2014	Send proposed budget <i>and</i> CIP to Board.
Saturday, November 8, 2014	Budget Workshop Meeting
Monday, November 17, 2014	CIP Discussion
Wednesday, November 26, 2014	Public notice (at least seven days before public hearing as required by law) published in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review.
Monday, December 8, 2014	Public Hearing
Monday, December 15, 2014	Board approval of FY 2015 Annual Budget & CIP
Tuesday, December 16, 2014	Post new compensation spreadsheet on Village website (within 6 days of budget approval).



TO: Village President, Village Clerk & Board of Trustees

FROM: Jon Sfondilis, Village Manager
Michael Mondschain, Director of Finance

DATE: December 15, 2014

RE: Letter of Transmittal – Fiscal Year 2015 Budget

We are pleased to present to you the 2015 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally accepted accounting principles.

The 2015 budget is based upon the Village Board's direction as set forth in the following Mission Statement:

"The mission of the Village of Wheeling is to provide public services that support the evolving needs of, and improve the overall safety, health, and welfare of, our residents and businesses.

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the Village. Details of the budget can be found in the pages immediately following this budget message.

The annual budget is prepared under the direction of the Village Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the Village Manager and Finance Director, and then makes revisions as necessary. After revenue and expenditure estimates are finalized, the proposed budget is given to the President and Board of Trustees for review and comment. If necessary, further revisions are made. Finally, the recommended budget is offered for public comment and subsequent adoption by the President and Board of Trustees.

BUDGET PROCESS

The Village's budget has again been prepared using a "target-based" approach. There are three main reasons for using this process: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to consciously reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "target level" budget which finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests called "expanded service levels." Each service level is a separate and autonomous set of expenditures required to provide a particular service or to fund a particular program, project, or piece of equipment, and represents an additional level of service that a department can provide.

The following steps were employed in the development of the budget:

- 1) A "Target Level" expenditure base was established for all departments within the General Fund and the Water & Sewer Fund. The "Target Level" was defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff, or one-time capital outlays.
- 2) The department heads prepared additional service level (i.e. Expanded Level, commonly referred to as "pink sheets") requests. If expanded service levels or programs were approved by the Village Manager, those services and programs were added to the Target Level budget. Expanded Level requests not approved by the Village Manager are identified but were not added to the Target Level budget.
- 3) The department head ranked Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund were estimated, and the budget was finalized by funding the service level requests that, in the Village Manager's opinion, were of the highest priority within our revenue constraints.
- 5) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

CHICAGO EXECUTIVE AIRPORT

The Village of Wheeling and the City of Prospect Heights own and operate Chicago Executive Airport, which is a joint venture of the two communities. The revenue required to support Airport functions is derived from property leases, an aircraft fuel flowage fee, federal grants, state grants, and interest income.

The annual fiscal year budget for Chicago Executive Airport is prepared by the Airport Manager and his staff, and then forwarded to the Board of Directors for review and recommendation. Final approval of the Airport's yearly budget rests with the President and Board of Trustees of the Village of Wheeling and the Mayor and Council of the City of Prospect Heights.

BUDGET OVERVIEW

The Fiscal Year 2015 annual budget totals \$72,586,568, excluding interfund transfers (see Attachment 1). Of this amount, \$27,690,262 is budgeted for personnel services (including salaries and pension benefits). An additional \$15,664,878 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$2,439,228, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products and other operating supplies.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$5,655,600; of that amount, \$1,700,269 is supported by the Village's property tax levy. The remaining debt service is paid by the Village's Water and Sewer Fund and transfers from the Village's capital and tax increment financing (TIF) funds. Finally, the budget includes \$11,157,954 for capital improvements and capital outlay, including street, water, and sewer system infrastructure work as well as equipment purchases and building improvements. The capital improvement and outlay categories represent 14.22% of the total budget, a significant investment in the Village's infrastructure and capital equipment. More importantly, the Village is no longer using funds historically earmarked for capital expenditures to pay for operating costs, a positive trend that began last year and continues with this year's budget.

GENERAL FUND

FY 2014 – ESTIMATED RESULTS

The FY 2014 budget as presented to the Board (in November of 2013) projected a General Fund deficit of \$2,195,941. Recognizing that a deficit of that size was not sustainable, Village staff offered and the Board approved the implementation of several deficit reducing options available to it, including ones that had been implemented in the past. The deficit reducing items the Board approved included the following:

BEGINNING FY 2014 PROJECTED DEFICIT:	\$2,195,941
1. A 50% reduction in the scheduled transfer to the CERF	(\$512,290)
2. A reduction in the transfer to the Liability Insurance Fund	(\$200,000)
3. A property tax increase of 5.0%	(\$550,000)
4. BOT Approved Expanded Level Items and Miscellaneous Adjustments*	\$122,153
Total Adjustments:	(\$1,140,137)
Budgeted Deficit:	(\$1,055,804)

After implementing these options, the FY 2014 General Fund budget as approved reflected a deficit of -\$1,055,804; as of today's date, we estimate the Village will end the year with a deficit of -\$976,791. As a result, we expect the fund balance in the General Fund will drop to \$13,517,759 at the end of FY 2014, representing 38.45% of annual operating expenditures.

A deficit of \$976,791 represents a significant challenge for the Village, particularly when you consider that it would have been nearly \$1.7 million if necessary contributions to the Capital Equipment Replacement Fund and Liability Insurance Fund had not been deferred. More important than any one year result is the long-term trend however, and that is cause for significant concern. The anticipated FY 2014 deficit will mark the fifth of the last seven years that have resulted in a deficit, and, in fact, all seven years would have ended in deficits had the Village not relied on funds earmarked for capital improvements and equipment to achieve surpluses in the two years deficits were avoided. During that time, the Village has reduced its fund balance in the General Fund by \$6.7 million, or more than 33%, and would have nearly depleted its fund balance had it not relied on other Funds to pay for operating costs.

Since FY 2008, the Village has used \$8.5 million of Capital Projects Fund, Capital Equipment Replacement Fund, Liability Insurance Fund and Motor Fuel Tax Fund money to avoid eliminating the fund balance in the General Fund. Diverting revenue from these other funds reduced the size of deficit in each of the last 7 years, however, not without two significant implications: 1) it diverted critical resources from the Capital Improvement and Capital Equipment programs causing the Village to significantly underfund its infrastructure and capital equipment needs, and 2) it created the illusion that the Village's financial problems can be solved by finding ways to reduce the General Fund deficit in any one year alone. In reality, the Village's structural problem requires a multi-year solution that can only be addressed by increasing revenue, assuming core services are to be maintained at their current levels.

The hope since FY 2008 was that sales and income tax receipts would return to their pre-2008 levels and allow the Village to balance its budget without having to rely on large property tax increases to make up the difference. That, unfortunately, has not happened, and increases in the cost of providing core services continue to outpace increases in revenue. It can no longer be denied that the deficits of the last 7 years represent a **structural problem** that must be addressed immediately to avoid a situation where the Village depletes its remaining fund balance and is forced to reduce core services beyond the substantial reductions that have already been implemented. Furthermore, the Village can no longer rely on its capital funds to plug the gap between General Fund revenues and expenditures because several years of underfunding those programs have severely challenged our ability to maintain our infrastructure and replace aging equipment.

It's also worth noting that the structural problem the Village has been struggling with has now been identified by one of the Village's bond rating agencies as well. In February of this year, Fitch Rating Services recognized the problem and responded by downgrading the Village's AAA bond rating to AA+. The press release they issued at the time cited the "continued declines in assessed valuation and the reduced, but still substantial level of financial reserves." They noted that "significant further declines in fund balance could trigger (an additional) downgrade."

At the budget workshop on November 8th, we discussed the need to implement a multi-year tax levy plan that will allow the Village to address the structural problem in a sustainable way and return us to a place where we are adequately funding both our operating and capital needs. As a result of this discussion, the Village Board addressed the need for a multi-year tax plan by including it as a goal in their recently implemented Strategic Plan document.

FY 2015 BUDGET – GENERAL FUND OVERVIEW

Despite substantial reductions in expenditures the last several years and a continuing freeze—with a few necessary exceptions—on new personnel, equipment, programs, and services, the FY 2015 General Fund budget reflects a deficit of -\$753,849. A deficit of this size for one year is sustainable; however, steps must be taken to address the structural problem it represents in order to avoid substantial property tax increases and the reduction or elimination of core services in the future.

As has always been the case, the costs associated with providing core services increase in a predictable way every year, and while sales and income tax revenue has been stronger the last two years than in the past, the amount of revenue we receive from those and other sources of revenue is not sufficient to balance the budget. Consequently, the structural imbalance between revenues and expenditures has led to another deficit budget.

To summarize, the primary factors that have led to the projected \$753,849 deficit in 2015 include the following:

1. Despite having eliminated 38 positions within the last five years, the predictable rise in personnel costs (including pay adjustments and pension and health insurance costs), which has amounted to an increase of approximately \$850,000 (3.07%);
2. An interfund transfer to the Emergency 911 Fund of \$210,000 to subsidize the cost of providing emergency dispatching services;
3. An increase of \$138,090 in the interfund transfer to the Capital Equipment Replacement Fund (CERF) and an increase of \$238,006 to the Liability Insurance Fund reflecting 50% of the cost of supporting the CERF program and the full cost of supporting the Liability Insurance program. The increases are as a result of prior year deferrals.

The increases in expenditures caused staff to make cuts in line item expenditures to avoid an even larger deficit. As he has in the past, the Village Manager made several cuts to the departments' budget requests this year reflected throughout the budget and described as "Village Manager Adjustments." Those cuts were made after questioning the necessity of specific line item requests made by each department and by reviewing how much money was spent in each line item account in prior years, in order to prepare a budget that is closely aligned with how much money the departments actually need to operate. After making these line item reductions, we believe the budget includes only those costs necessary to provide core services to the Village's residents and businesses.

Despite these reductions, the Village is expected to experience another General Fund deficit next year. Prior to the budget workshop meeting on November 8th, the Village enlisted a financial consultant to develop a long-term financial plan - focusing on realistic projections concerning revenues (i.e. other than property taxes) and expenditures - in order to create a tax levy plan. The purpose of the plan is to ensure that, over the course of the next few years, the Village's financial condition returns to its pre-2008 levels, when we were able to fully fund all of our operating and capital needs while maintaining healthy reserves. Following the budget workshop meeting, the Board acted on some of the recommendations of the consultant by implementing new sources of revenue, thereby reducing the size of next year's projected deficit.

We recommend that the Board continue down the path to long-term financial sustainability by adopting a multi-year plan next year that includes a commitment to annual incremental increases to the Village's property tax levy. A multi-year tax levy plan will allow the Village to reduce or eliminate future General Fund deficits and eliminate the Fund's reliance on other funding sources to pay for operating costs. After reviewing our revenue and expenditure projections for the next several years, we believe that the Village will continue to deal with increasingly larger deficits year after year that will result in the depletion of our fund balance by the end of FY 2018 or FY 2019, unless the Board commits to annual increases in the Village's share of the property tax levy.

As we stated last year, we make this recommendation fully understanding the fact that the economy is still underperforming compared to the years leading up to the Great Recession, and that any tax increase will create a hardship for Wheeling residents and businesses. At the same time, however, we cannot ignore the fact that the Village provides certain core services (e.g. police, fire, public works, etc.), that the costs associated with providing those services increase every year for reasons the Village cannot control, and that not providing these core services is an option that will not serve the best interests of our residents and businesses.

Despite major reductions in personnel, programs, and services that have taken place over the last six (6) years, the Village continues to face rising costs while at the same time experiencing minimal increases in revenue that have not kept pace with increases in expenditures. We understand that increasing the tax levy creates a burden for many families and businesses; however, we also recognize that the property tax levy is the only major source of revenue over which the Board has control, and if increases in the levy are not made on a regular, incremental basis, the Village will find itself in a position of having to make much larger increases to the tax levy than would otherwise be necessary, or will have to cut core services the community cannot do without. By committing to annual incremental increases, the Village will eventually eliminate the General Fund's reliance on other funds. Without such a commitment, the Village will continue to underfund its capital needs and will experience greater deficits in the future that will lead to the need for property tax increases substantially greater than what is now necessary.

Until the General Fund can become self-sufficient once again, the Board will have to consider relying on fund balance to make up the difference between revenues and expenditures. What follows is more specific information regarding our revenue and expenditure assumptions for FY 2015.

FY 2015 BUDGET - REVENUE ASSUMPTIONS

The FY 2015 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$36,825,275. Excluding the revenue we will receive from our dispatching agreement with the City of Des Plaines, this represents an increase of \$1,179,801 (3.34%) compared to FY 2014 estimated receipts. Most of the anticipated increase is related to revenue from the increase in next year's property tax levy; otherwise, we anticipate modest increases in sales and income tax revenue, as well as the other sources of General Fund revenue.

Several major categories of Village revenue are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 27.25% of total General Fund revenue and reflects Wheeling's one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue to the General Fund, sales tax receipts have been hit hard by the economic downturn that began in 2008 and are the primary reason why we have struggled with deficit budgets since then. Our projection of \$10,034,468 in receipts is \$619,886 (-5.82%) less than FY 2007, when the Village received the most sales tax revenue in its history. A significant factor in this decline is the overall impact of the economy on the Village's existing businesses and the fact that the Village has lost several sales tax producing businesses in the last few years.

Nevertheless, through seven (7) months of FY 2014, the Village's sales tax receipts are up 7.44% compared to the same period in 2014, but only 2.31% excluding a one-time use tax payment the Village received in August. As a result, we continue to anticipate modest increases in sales tax revenue and have included an increase of \$385,940 (4.0%) over FY 2014 estimated receipts (excluding the one-time use tax payment).

Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts can mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

Property Tax – The property tax levy is the second largest source of revenue for the Village's General Fund, comprising 20.49% of all receipts. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (i.e. typically in 23 years).

The FY 2015 budget reflects a total increase of \$1,039,681 in the tax levy this year. Of this amount, \$721,170 is attributable to the General Fund; the remainder of the increase will be used to offset increases in the Village's debt service and pension fund costs.

As discussed previously, the Village will need to increase the tax levy incrementally annually to avoid large deficits, the resulting drawdown on fund balance, and the prospect of more substantial tax levy increases in the future. If the Village does not commit to incremental increases in the levy, we will draw down on our fund balance faster and to a larger extent than we would otherwise, and create substantial funding problems in the future.

State Income Tax – State Income Tax is the third largest source (10.20%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2015 budget for income tax revenue is \$3,756,480, which is \$144,480 (4.0%) more than we expect the Village will receive this year. Our projections are based on an analysis of historical receipts and our expectation that the economy will continue to improve next year.

More than most other sources of revenue, the state income tax is affected by changes in the economy. As such, staff will continue to monitor our receipts closely to avoid problems resulting from a drop in revenue.

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax, and since then has remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,456,000 next year, reflecting an increase of \$132,000 (3.95%) compared to estimated 2014 receipts.

The percentage increase for next year is skewed by the fact that the Village had to refund \$110,114 to the State of Illinois this year as the result of a federal class action lawsuit involving a large telecommunications carrier. The carrier was ordered to seek refunds from the states on behalf of customers that were charged telecommunications taxes on transactions that were not properly taxable under federal and state laws. This impacted every community in Illinois that levies a telecommunications tax.

Excluding the one-time refund of \$110,114, our projected increase for FY 2015 is only \$21,886 (1.52%), which reflects that fact that this source of revenue has been declining for several years. This is due primarily to the fact that many types of telecommunications services are Internet based (e.g. emailing, Skype, "FaceTiming", etc.) and are therefore exempt from the tax. In addition, many people have eliminated their landlines in favor of cell phones, and that has reduced collections as well. The impact of these technological changes can be seen in the fact that our projection for next year is \$625,037 (or 30%) less than what the Village received from this source of revenue in FY 2007. We will continue to monitor this source of revenue closely, but expect this trend to continue.

Food & Beverage Tax – The Village’s 1% tax on food & beverages applies to all restaurants that provide seating for their customers (it does not apply to carry-out-only businesses). Our budget for FY 2015 is \$865,750 or \$33,298 (4.00%) more than FY 2014 estimated receipts, reflecting our expectation that the gains we’ve seen in sales, income, and food and beverage tax this year will continue next year as the economy gains strength and people eat out more frequently.

In recent years the Village’s revenue has dropped as a result of the recession and the closing of a few major restaurants. It appears that prior to this year people cut back on discretionary spending, which hurt many of the restaurants along Wheeling’s famous “Restaurant Row.” That trend appears to have reversed itself, and the addition of new restaurants (e.g. Salata, Twin Peaks, etc.) has led to an increase in tax revenue. Our projection for next year is still less than what the Village received in FY 2007 (\$883,373); nevertheless, we are encouraged about the future as it relates to this source of revenue.

Hotel/Motel Tax – The Village Board approved a 5% hotel/motel tax on April 22, 2002, and increased the tax to 6% on February 1, 2010. For FY 2015, we have estimated receipts of \$911,040, which reflects an increase of \$36,456 (4.00%) over FY 2014 estimated receipts. Again, our projection reflects our belief that the modest recovery in the hotel/motel industry we’ve seen this year will continue as recreational and business travel begins to pick up again.

Des Plaines Dispatching Agreement – For the first time in FY 2015, the Village will receive \$1,667,458 in revenue from the City of Des Plaines, representing the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund’s share of that revenue is \$1,468,843 (with the rest being allocated to the 911 and Capital Equipment Replacement Funds) and is partially offset by expenditures reflecting the cost of providing this added level of service. The effect of the agreement is to reduce the Village’s overall costs of dispatching for its own residents and businesses and to achieve greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

Interest Income – Interest income for FY 2015 is estimated at \$132,752, which is based on the amount of money we have in General Fund reserves and current interest rates. Once a significant source of revenue for the Village, investment income has declined substantially over the years due to low interest rates on short-term (defined as a maturity of 5 years or less) investments and the drawdown on General Fund reserves. Five (5) year negotiable certificates of deposit are now paying only 1.90%, and indication of how low interest rates are currently.

The Village invests its idle funds in negotiable Certificates of Deposit, government agency debt, and the Illinois Metropolitan Investment Fund (which offers a short-term money market instrument and a 1–3 year bond fund). We also receive interest income as a result of our contract with MB Financial Bank, which pays us a rate equal to the 30-day London Interbank Offered Rate (LIBOR) plus 20 basis points (with a minimum of 40 basis points).

EXPENDITURE ASSUMPTIONS

General Fund – FY 2015 expenditures in the General Fund reflect general operations of the Village and total \$37,579,124, including interfund transfers. This represents an increase of \$3,013,261 (8.02%) compared with the FY 2014 approved budget; however, most of the increase is attributable to additional costs related to the Des Plaines dispatching agreement and increases in the Fund’s contributions to the CERF and Liability Insurance Funds. When the increases related to those costs are excluded—an apples to apples approach—the actual increase in the General Fund is \$1,583,712 (4.38%). The 4.38% increase in expenditures is driven primarily by increases in personnel costs (e.g. salaries and benefits and related costs) of \$850,000. **Personnel costs represent 78.72% of the FY 2015 General Fund budget.**

As mentioned earlier, General Fund revenue is projected at \$36,825,275, which is \$753,849 less than budgeted expenditures. While this is a significant deficit, the deficit would have been even larger if the Village had not continued the following budgetary practices to reduce the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$250,259) across the board. History has shown that, due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted.
- Budgeting the cost (\$207,733) of engineers engaged in capital improvement planning in the Capital Projects and Water and Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these recommendations is \$457,992.

As discussed previously, the Village Board has opted since FY 2009 to reduce projected General Fund deficits by implementing several options available to it (which are described below). **These options were in addition to several million dollars of cuts in personnel and other line item expenses.** The dollars in the “Amount” column represent the total amount of money diverted from these other funds—offset by some funds that were transferred back to their original source in FY 2012—to the General Fund since FY 2009.

MAJOR DEFICIT REDUCTION OPTIONS IMPLEMENTED SINCE FY 2009

AMOUNT

Use of Capital Projects Fund Revenue for Debt Service Purposes	\$3,464,455
Reduction of the Transfer to the Liability Insurance Fund	\$600,000
Reduction of the General Fund Contribution to the CERF	\$4,109,489
Use of Motor Fuel Tax Funds for Operating Costs	\$1,321,969
Total:	\$9,495,913

Since FY 2009, the Village has used \$9,495,913 of capital related funds for General Fund deficit reduction purposes. Ordinarily these funds would have been allocated for capital project and capital equipment needs, but were not available for those purposes because the Village was experiencing large deficits in its General Fund.

In recent years, staff has recommended using Capital Projects Fund revenue to pay for debt service expenses related to the building bond debt. The use of Capital Projects Fund revenue for this purpose was appropriate because the buildings were capital projects; however, when the bonds were sold, the Village did not intend to rely on Capital Projects Fund revenue to make the debt service payments. Recently the Village Board approved a financial policy for the Capital Projects Fund intended to limit the amount of gas and electric use tax revenue used for debt service purposes to 25% of annual receipts. The purpose of the policy was to reverse our reliance on these funds for General Fund deficit reduction purposes and ensure that the money is used for the Village’s infrastructure needs. Consequently, the FY 2015 budget reflects the allocation of only \$683,150 of Capital Projects Fund revenue for debt service purposes.

Similarly, the Board has opted in recent years to reduce the interfund transfer from the General Fund to the Capital Equipment Replacement Fund (CERF) in order to further reduce the projected General Fund deficits. The CERF was established in 1990 to provide a funding source for the eventual replacement of Village-owned vehicles and major equipment. By setting aside these funds each year, the Village eliminates the need to finance these costs, which reduces the long term cost of the equipment. In addition, the CERF program ensures that vehicles and equipment will be replaced when absolutely necessary for both operating and safety-related reasons, without being subjected to the competing interests of other programs during the annual budget process. The FY 2015 budget reflects a 50% reduction in the scheduled transfer to the CERF.

As we’ve noted in prior years, the CERF option for reducing the deficit represents a deferral of costs rather than actual budget savings, because the need to eventually replace vehicles and equipment is certain, and those costs must eventually be funded. By reducing the CERF Fund contribution, the Village is simply putting off for another day expenditures it will eventually incur, and running the risk that funds will not be available when needed. If that occurs, equipment may not be replaced when necessary, creating both operating and safety concerns. For all of these reasons, we strongly recommend that the Board make the full CERF contribution in future years.

Finally, each year the Village transfers funds from the General and Water and Sewer Funds to the Liability Insurance Fund to pay for the cost of general liability and workers' compensation insurance premiums and claim losses. After a few good claim years that helped augment the reserves in the Liability Insurance Fund, the Village has had some bad claim years that have reduced its reserves. By not transferring these funds to the Liability Insurance Fund, we are essentially betting against a bad claim year and hoping that claim related losses will be less than anticipated. If that is not the case, we will need to make greater contributions to the Fund in future years to make up the difference between current funding levels and actual experience. The FY 2015 budget reflects the full contribution to the Liability Insurance Fund, a decision made by the Board that will help ensure the Fund is adequately funded in the years ahead.

As a result of the Board's decision to increase the property tax levy, next year's projected deficit has been reduced to a more manageable level. More importantly, the increase in the levy represents the first step towards implementation of a tax levy plan that will allow the General Fund to eventually eliminate its reliance on other funds for deficit reduction purposes and will result in balanced budgets in the future.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2015 is based on selling 1.16 billion gallons of water with a 4.5% increase (i.e. equates to 4.44%) in water and sewer rates effective for water sold beginning January 1, 2015. The increase in rates is necessary to continue to pay for the Board's proactive water and sewer main replacement program, which was adopted as part of the Water and Sewer Rate Study recommendations.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village's water sales. Water sales at the end of FY 2013 were down 369 million gallons (22.97%) compared to 2004, when the Village sold the most water in its history. This phenomenon has put more pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system. As the only source of revenue to the Fund, there is little the Village can do other than raise rates to ensure sufficient operating revenue. The increase for FY 2015 will allow the Village to maintain a fund balance reserve through FY 2019 that is consistent with our policy while providing funding for the Village's CIP projects.

On a positive note, we are anticipating an increase in the sale of water in the next few years resulting from new development in Wheeling. New residents and businesses should translate to higher water sales and help reduce the need for large rate increases.

Anticipated revenues next year are \$8,509,512, which is \$2,247,688 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to capital projects that are scheduled and therefore large surpluses or deficits from year to year are not unusual or something to be concerned about.

A history of water and sewer rate increases for the last 7 years is shown below. All numbers are per 1,000 gallons of water sold. The 2015 increase reflects the beginning of a five year period for which the Village will see no increase in the cost of water purchased from the Northwest Water Commission. The cost of water will remain flat as a result of the Commission's decision to sell water to the City of Des Plaines.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2015	\$5.65	\$1.40	\$7.05	4.44%
Jan 2014	\$5.41	\$1.34	\$6.75	2.43%
Jan 2013	\$5.28	\$1.31	\$6.59	4.60%
Jan 2012	\$5.05	\$1.25	\$6.30	4.48%
Jan 2011	\$4.83	\$1.20	\$6.03	4.51%
Jan 2010	\$4.62	\$1.15	\$5.77	4.53%
Jan 2009	\$4.42	\$1.10	\$5.52	3.95%
Jan 2008	\$4.25	\$1.06	\$5.31	2.31%

Including the 2015 rate increase, the average increase since FY 2008 has been 4.09%. Staff recommends that the Village Board raise rates regularly in order to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2015 expenditures in the Water and Sewer Fund are projected at \$6,257,869 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 4.21% (or \$252,822) over FY 2014 budgeted expenditures of \$6,005,047. Total budgeted expenditures (including capital projects and debt service) are \$10,757,200.

As noted earlier in this budget message, rate-generated revenue for FY 2015 is based on a 4.44% rate increase and the assumption that we will sell 1.16 billion gallons of water. The Village's history of annually increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25% level stipulated by the Village's fund reserve policy, and to avoid the need to sell bonds—with the exception of the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of \$.30 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$2.10 per month, or \$25.20 annually.

OTHER MAJOR FUND EXPENDITURES

The 2015 fiscal year budget also includes the budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer Fund) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line item detail and narrative information is given along with expenditure figures. A discussion of some of the more significant of these funds that have not been discussed previously follows:

TIF Funds – The Fiscal Year 2015 budget includes \$13,321,582 in TIF expenditures in the Crossroads, South Milwaukee, North Milwaukee/Lake-Cook, Town Center II and Southeast II TIF districts. The majority of these expenditures are budgeted for capital improvements such as the creation of an intersection to the new municipal campus, developer incentives for the Fresh Farms and Prairie Park projects, debt service on bonds sold for the Westin Hotel and Prairie Park condominium projects, and the return of surplus TIF increment in the Crossroads and South Milwaukee TIF Districts to impacted taxing districts. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Debt Service – The Village’s General Obligation (GO) principal and interest debt payments for FY 2015 are budgeted at \$4,182,109. Of that amount, \$1,700,269 is supported by the property tax levy; the remaining amount will be paid by existing funds in the TIF, Water & Sewer, and Capital Projects Funds.

As a home rule community, the Village has no statutory debt limit; nevertheless, the Village of Wheeling’s total debt service burden is low or moderate when measured against standards established by the bond rating companies. One of these companies, Standard and Poor’s, recently modified the criteria they use to rate municipal debt, which is instructive in determining whether or not the Village has “too much debt.”

In order to produce a bond rating for the Village, the rating agencies look at many different aspects of the Village’s overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and its existing debt. While they rely on many quantitative criteria to derive their rating, two examples are useful in determining where the Village’s debt stands compared to other municipalities.

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2015, Wheeling’s score will be 9.51%, at the high end of the “strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2015, the Village’s net debt will represent only 2.69% of market value, a strong position as viewed by Standard and Poor’s.

The Village’s bond rating with Standard & Poor’s is AA and is AA+ with Fitch Rating Services, the second highest rating available to municipalities. The rating reflects the rating agencies confidence in the Village’s ability to manage its debt and to make its scheduled debt service payments. As of today’s date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village’s TIF Funds.

Liability Insurance Fund – On January 1, 2000, the Village implemented a self-insurance program for all lines of liability and workers’ compensation coverage while purchasing excess insurance to cover unusually large claims. In calendar year 2014, the Village is responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim.

In addition, the Village has workers’ compensation coverage with a maximum exposure per claim of \$650,000 for police and fire claims and \$550,000 for all others. The Village’s property and liability losses for the last ten (10) years of the self-insurance program averaged \$232,000 per year while workers’ compensation losses averaged \$374,000.

On January 1, 2013, the Village formed a pool with the Villages of Lombard and Mount Prospect and the Metro Risk Management Agency (i.e. a collection of three park districts), to provide claims administration and safety related services. Creation of the pool benefits the Village by reducing its workers’ compensation and liability claim losses, which is accomplished by contracting with a third party administrator (TPA) who employs a dedicated claims adjuster and safety coordinator for the exclusive benefit of the pool’s members. Although the program has been in place fewer than two years, we have already seen positive changes in the ways claims are investigated and administered and in the way safety related issues are addressed within the organization, and we expect that to translate to a reduction in losses in future years.

The FY 2015 budget includes a \$1,508,423 contribution from the General Fund and Water and Sewer Fund which we expect to offset \$1,408,426 in insurance premiums, claims administration costs, and estimated claim expenses. If actual losses are less than expected, the “surplus” will be used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that we maintain a balance equal to at least two years of average claim losses.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with over 65 members that was established by certain units of local government in Illinois to administer its medical and life insurance program. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e. a PPO) wherein it is responsible for the first \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per-employee self-insured retention.

Increases in health insurance premiums have averaged 5.4% per year (over the last 10 years) for the PPO and HMO plans combined. For health insurance plan year 2014–2015, the Village received a 1.2% increase in PPO plan rates while HMO rates increased 3.5%. The FY 2015 budget reflects an anticipated increase in rates of 5%, reflecting recent trends.

During the last round of labor negotiations with the Village's Police, Fire, and Public Works unions, the unions agreed to increase their share of the monthly health insurance premiums to 10%, which provided some relief to the Village with respect to the cost of this benefit. They also agreed to plan design changes that will reduce the overall cost of this benefit for both the Village and the employee participants.

Police and Firefighters' Pension Funds – Contributions to the Police and Firefighters' Pension Funds consist primarily of employee payroll deductions and the Village's annual contribution. An independent actuary determines the Village's contribution by annually reviewing actuarial assumptions and the fund's financial position. The Village Board annually approves a property tax levy, which provides for the employer's contribution.

As a result of the stock market losses that occurred in 2008, the Police and Fire Pension Funds sustained substantial losses that reduced their funded status and more than doubled their unfunded liabilities. As of December 31, 2013, the Police Pension Fund was 70.9% funded (down from 90.3% in 2004) and the Fire Pension Fund was 60.2% funded (down from 108.9% in 2004). In addition, the combined unfunded liabilities for the two funds increased from \$9.447 million at the end of 2007 to \$37.2 million as of December 31, 2013. These losses have to be made up by the employer, and that has caused the Village's contribution to increase substantially in the last few years.

More specifically, the budget includes a contribution to the Police Pension Fund of \$1,603,586 and a contribution to the Fire Pension Fund of \$1,740,897, for a combined increase of \$209,215 (6.67%) compared to FY 2014. These costs, coupled with the cost of the Village's contribution to the Illinois Municipal Retirement Fund (for its non-safety personnel), are large contributing factors to the Village's General Fund deficit next year.

Recently, municipalities in Illinois were successful in getting the State Legislature to enact pension reform measures that will reduce the Village's future liabilities. In the short term, the changes in pension law created an opportunity for the Village to adjust its investment return and salary increase actuarial assumptions to better reflect returns in the marketplace and pay increases earned by employees. These assumptions are more conservative than the ones relied on in the past, and will help improve the financial strength of both funds going forward.

CAPITAL IMPROVEMENTS

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident from the amount of funds designated for capital improvements. The FY 2015 Capital Improvement Program represents a one-year expenditure of \$9,517,710.

What follows is a summary of the capital expenditures by Fund (excluding debt service costs):

Capital Projects Fund	\$2,133,250
Water & Sewer Fund	\$3,613,000
Motor Fuel Tax Fund	\$1,000,000
TIF Funds	\$2,771,460
Total:	\$9,517,710

The CIP document, which has been distributed separately, provides more detailed information on each of the budgeted projects for FY 2015.

2014 PROPERTY TAX LEVY OVERVIEW

Shown below is a table comparing the 2013 tax levy with the tax levy for 2014 (collected in 2015):

Levy Description	2013	2014	Inc/Decr From 2013
General Fund	6,825,761	7,546,931	721,170
Debt Service	1,590,973	1,700,268	109,295
Police Pension	1,492,912	1,603,586	110,674
Fire Pension	1,642,356	1,740,897	98,541
Totals	11,552,002	12,591,682	1,039,680

The increase in this year's property tax levy is due to the need to generate additional revenue for the General Fund, which has experienced deficit budgets for the last several years that have resulted in a substantial reduction in reserves and a bond rating downgrade. The Village's costs have increased significantly over the years, in large part due to rising pension costs and other unfunded mandates from the State of Illinois. With its other major sources of revenue still at levels lower than in 2007, the Village has little choice but to increase its property tax levy to offset the rising cost of providing core services to its residents and businesses. This year's tax levy increase represents the first step in a multi-year approach to eliminating the structural deficit the Village has been dealing with since the collapse of the economy in 2008.

Without regular, incremental tax levy increases, the Village will face budget deficits in the future that will eventually lead to the depletion of General Fund reserves. This will, in turn, lead to a situation where the Village will be unable to meet its infrastructure and capital equipment needs, and will create the need for even larger property tax increases in the future. The demands that rising costs and slow growth in revenue have placed on the General Fund necessitate incremental increases in the property tax levy, in the same way that the Board has proactively increased its water and sewer rates on an annual basis. We believe that annual increases in the tax levy are necessary to offset increases in the Village's operating costs, and look forward to discussing these issues with the Board and developing a multi-year tax levy plan early next year.

2015 PROGNOSIS

Despite the projected deficit next year, the fund balance in the General Fund will exceed 25% by the end of 2015; however, our forecasts anticipate deficits from 2016 through 2019 as well. As a result, the budget includes no new staff and no significant new programs. We recommend that the Board continue to take a conservative approach to the budget until we are able to eliminate the structural deficits we've experienced for the last several years.

In closing, we would like to express our appreciation to the members of the Village staff who worked long hours to identify departmental needs and to prepare budget proposals based upon these needs. Special thanks go to the members of the Finance Department, who put the attached document together in a timely and highly professional fashion.

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 Fiscal Year 2015

	GENERAL*	MOTOR FUEL TAX	E911 EMERG. PHONE	GRANT	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2015 TOTAL BUDGET	2014 ORIGINAL BUDGET	% CHANGE
Revenues and Other Financing Source															
Property Tax	7,546,931				1,700,269							3,344,483	12,591,683	11,552,001	9.0
Sales Tax	10,034,468												10,034,468	9,902,007	1.3
State Income Tax	3,756,480												3,756,480	3,749,200	0.2
Food & Beverage Tax	865,750												865,750	848,640	2.0
Use Tax (Gas/Electricity)								2,731,000					2,731,000	2,731,000	0.0
Telecommunications Tax	1,456,000												1,456,000	1,598,340	-8.9
Solid Waste/SWANCC Fees	770,000												770,000	770,000	0.0
Hotel/Motel Tax	947,856												947,856	962,000	-1.5
Fines	747,852												747,852	699,589	6.9
Cable TV Franchise Fees	533,088												533,088	515,712	3.4
Ambulance Fees	570,000												570,000	510,000	11.8
Licenses, Permits, Insp.	1,053,835												1,053,835	534,431	97.2
IGA Revenue	1,468,843		98,815										1,567,658		
Water Sales									6,554,000				6,554,000	6,654,300	-1.5
Water & Sewer Conn. Fees									87,758				87,758	70,000	25.4
W/S Fund Reimb	1,237,488												1,237,488	2,837,597	-56.4
Sewer Use Fees									1,624,000				1,624,000	0	
Investment Income	132,752	15,460	1,792			70,546	38,765	5,396	64,296		13,723	1,000,000	1,342,730	1,481,872	-9.4
Intergovernmental Revenue	1,117,669	935,363		77,958									2,130,990	2,245,053	-5.1
Increment Taxes	210,000					7,710,161							7,920,161	7,864,024	0.7
Bond Proceeds													-	0	
Employee Contributions												1,036,017	1,036,017		
Other	4,376,263		345,000				100,000	1,028,328	179,458	62,000			6,091,049	6,386,549	-4.6
Revenue Sub-Total	36,825,275	950,823	445,607	77,958	1,700,269	7,780,707	138,765	3,764,724	8,509,512	62,000	13,723	5,380,500	65,649,863	61,912,315	6.0
Adjust (To)/From Fund Bal.	(753,849)	(374,927)	(5,632)	(81,276)	(401)	(930,250)	(785,566)	355,394	(2,247,688)	6,300	113,720	(25,450)	12,833,933	9,250,919	38.7
Interfund Transfer In			210,000	49,082	877,265	4,610,625	848,913				1,508,423		8,104,308	3,413,433	137.4
BUDGETED REVENUES	36,825,275	950,823	655,607	127,040	2,577,534	12,391,332	987,678	3,764,724	8,509,512	62,000	1,522,146	5,380,500	73,754,171	65,325,748	13
													LESS INTERFUND TRANSFER		
													(8,104,308)	(3,413,433)	137.4
													NET NEW REVENUE		
													65,649,863	61,912,315	6.0
Expenditures and Other Financing Uses															
Personnel Services	25,447,065		6,000	156,319		99,180		168,489	1,813,209				27,690,262	25,822,596	7.2
Contractual Services	8,923,969	132,750	514,565	51,997		2,781,103		424,440	1,199,728	700	1,408,426	227,200	15,664,878	14,135,601	10.8
Commodities	1,524,503	193,000	57,800			44,225	150,000		414,450	55,000		250	2,439,228	2,037,917	19.7
Capital Outlay	8,500						1,623,244		8,500				1,640,244	1,635,000	0.3
Capital Improvements		1,000,000				2,771,460		2,133,250	3,613,000				9,517,710	10,307,650	-7.7
Debt Service					2,577,935	2,566,515		388,884	122,266				5,655,600	5,489,591	3.0
Other	355,000					859,099			3,586,047			5,178,500	9,978,646	9,560,935	4.4
Interfund Transfer Out	1,320,087		82,874			4,200,000		294,267					5,897,228	2,173,944	171.3
BUDGETED EXPENDITURES	37,579,124	1,325,750	661,239	208,316	2,577,935	13,321,582	1,773,244	3,409,330	10,757,200	55,700	1,408,426	5,405,950	78,483,796	71,163,234	10
													LESS INTERFUND TRANSFER		
													(5,897,228)	(2,173,944)	171.3
													NET EXPENDITURES		
													72,586,568	68,989,290	5.2

* INDICATES MAJOR GOVERNMENTAL FUND.

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2015

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2014 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	90,800	12,800	-	103,600	103,000	0.6%
5102	Overtime	1,215,563	80,000	-	1,295,563	1,074,571	20.6%
5103	Seasonal Help	150,820	42,000	-	192,820	179,500	7.4%
5104	Salaries	18,580,746	1,396,871	-	19,977,617	18,735,284	6.6%
5105	Local Training & Meetings	114,993	2,850	6,000	123,843	114,020	8.6%
5106	Uniform/Tool Allowance	111,350	9,000	-	120,350	110,650	8.8%
5108	Employer's Contribution/Pension	1,740,619	267,572	-	2,008,191	1,885,860	6.5%
5109	Employer's Contribution/Police Pension	3,343,908	-	-	3,343,908	3,135,247	6.7%
5110	College Incentive	3,300	-	-	3,300	3,900	-15.4%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	9,850	-	-	-	-	N/A
5115	Post Employment Health Plan	22,983	-	-	22,983	-	N/A
5116	Sick Leave Buy Back	62,133	2,116	-	64,249	78,386	-18.0%
TOTAL PERSONNEL SERVICES		25,447,065	1,813,209	6,000	27,266,274	25,427,978	7.2%
CONTRACTUAL SERVICES							
5201	Publishing	9,150	-	-	9,150	8,400	8.9%
5202	Animal Impound	4,000	-	-	4,000	4,000	0.0%
5203	Audit	42,900	-	-	42,900	42,870	0.1%
5204	Codification	7,500	-	-	7,500	7,000	7.1%
5205	Multiple Day Training	55,807	2,495	5,500	63,802	66,875	-4.6%
5206	Consulting Services	47,400	123,000	-	170,400	157,600	8.1%
5207	IS Service & Maintenance Agreement	388,916	100,000	89,174	578,090	473,787	22.0%
5208	Debris	12,350	34,000	-	46,350	46,575	-0.5%
5209	Energy	148,505	119,700	-	268,205	245,525	9.2%
5210	Extermination Services	6,800	-	-	6,800	6,800	0.0%
5211	Extinguisher Service	2,490	-	-	2,490	1,800	38.3%
5212	Employee Group Insurance	3,466,673	278,558	-	3,745,231	3,570,203	4.9%
5213	General Liability Insurance	1,334,954	173,469	-	1,508,423	1,239,490	21.7%
5214	Testing / Hydrants	-	30,000	-	30,000	30,000	0.0%
5215	Janitorial Service	160,400	-	-	160,400	155,400	3.2%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	100,700	72,100	-	172,800	151,806	13.8%
5218	Legal Services	383,000	-	-	383,000	348,600	9.9%
5219	Bank Charges	11,880	19,800	-	31,680	44,640	-29.0%
5220	Maint. of Office/Spec. Equip.	119,750	4,250	34,045	158,045	145,290	8.8%
5221	Maint. of Radio Equipment	400	-	39,170	39,570	52,810	-25.1%
5222	Membership Dues	162,372	5,983	437	168,792	52,528	221.3%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	7,600	-	-	7,600	6,900	10.1%
5226	Personnel Testing	31,500	-	-	31,500	17,500	80.0%
5227	Postage	45,405	16,330	-	61,735	60,459	2.1%
5228	Printing and Binding	37,876	11,301	-	49,177	50,302	-2.2%
5229	Prisoner Welfare	4,500	-	-	4,500	4,500	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	601,718	-	346,239	947,957	935,853	1.3%
5232	Rental Agreements	13,640	-	-	13,640	12,604	8.2%
5233	Rental Equipment	10,000	9,400	-	19,400	2,750	605.5%
5234	Service to Maintain Trees	151,000	30,000	-	181,000	185,000	-2.2%
5236	Credit Card Fees	13,880	-	-	13,880	13,025	6.6%
5237	Telemetric Equipment	-	14,500	-	14,500	14,500	0.0%
5238	Tele-Communication Serv.	229,332	-	-	229,332	205,324	11.7%
5239	Cellular Services	95,260	-	-	95,260	99,660	-4.4%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	629,489	21,192	-	650,681	705,811	-7.8%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2015

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2014 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5244	Duplication Services	26,000	-	-	26,000	25,400	2.4%
5246	Medical Exams	39,345	-	-	39,345	37,650	4.5%
5247	Pavement Marking	10,000	-	-	10,000	10,000	0.0%
5248	Finger Printing Fees	3,000	-	-	3,000	3,035	-1.2%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	40,000	-	-	40,000	47,700	-16.1%
5297	Programs/Activities Expenditures	65,950	-	-	-	-	-
5299	Misc. Contractual Services	401,527	116,150	-	517,677	368,387	40.5%
TOTAL CONTRACTUAL SERVICES		8,923,969	1,199,728	514,565	10,638,262	9,676,859	9.9%
COMMODITIES							
5301	Auto Petrol. Products	288,650	58,000	-	346,650	342,150	1.3%
5302	Books and Subscriptions	17,741	900	1,500	20,141	19,193	4.9%
5303	Chemicals	25,500	12,000	-	37,500	38,000	-1.3%
5305	Firefighting Supplies	101,175	-	-	101,175	94,631	6.9%
5306	Health Test Supplies	250	-	-	250	200	25.0%
5308	Water Samples	-	11,400	-	11,400	11,350	0.4%
5309	Janitorial Supplies	26,000	-	-	26,000	25,000	4.0%
5310	Vehicle Maintenance	223,245	53,000	-	276,245	254,345	8.6%
5311	Building/Ground Maint.	208,730	15,750	-	224,480	199,875	12.3%
5312	Medical Supplies	26,402	-	-	26,402	19,450	35.7%
5313	IS Misc Equipment & Supplies	138,915	3,500	32,500	174,915	116,810	49.7%
5314	Minor Street Repairs	30,000	-	-	30,000	30,000	0.0%
5315	Small Tools and Equip.	66,807	12,000	15,300	94,107	63,350	48.6%
5316	Range Supplies	37,253	-	-	37,253	38,235	-2.6%
5317	Misc. Operating Supplies	89,030	1,400	2,000	92,430	76,205	21.3%
5318	Office Supplies	40,075	-	1,000	41,075	40,825	0.6%
5319	Protective Clothing	38,285	6,000	-	44,285	46,963	-5.7%
5320	Street Signs	10,000	-	-	10,000	15,000	-33.3%
5322	Water Charge	28,450	-	-	28,450	28,450	0.0%
5323	Awards/Decorations	5,050	-	500	5,550	5,100	8.8%
5325	Investigative Funds	1,500	-	-	1,500	2,500	-40.0%
5327	IS Misc. Software	52,850	-	5,000	57,850	54,885	5.4%
5333	Business Recruitment	68,595	-	-	68,595	55,500	23.6%
5340	Lift Stations	-	30,000	-	30,000	25,000	20.0%
5341	Meters	-	45,500	-	45,500	21,820	108.5%
5342	Sewer Lines	-	65,000	-	65,000	75,000	-13.3%
5344	Water Mains	-	80,000	-	80,000	60,000	33.3%
5345	Water Storage	-	20,000	-	20,000	20,000	0.0%
TOTAL COMMODITIES		1,524,503	414,450	57,800	1,996,753	1,779,837	12.2%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	8,500	8,500	-	17,000	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		8,500	8,500	-	17,000	-	N/A
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	1,678,000	-	1,678,000	395,000	324.8%
5503	Water Imprvmnts.	-	1,935,000	-	1,935,000	3,267,850	-40.8%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2015

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2014 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		-	3,613,000	-	3,613,000	3,662,850	-1.4%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	800	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	121,466	-	121,466	129,294	-6.1%
TOTAL DEBT SERVICE		-	122,266	-	122,266	130,094	-6.0%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,237,488	-	1,237,488	1,189,396	4.0%
5705	NWWC Water Charge	-	1,650,000	-	1,650,000	1,650,000	0.0%
5706	Debt Service Payment	-	582,900	-	582,900	537,844	8.4%
5707	Transfer to CERF	650,380	115,659	82,874	848,913	696,070	22.0%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	215,000	-	-	215,000	160,000	34.4%
5751	Sales Tax Sharing	140,000	-	-	140,000	150,000	-6.7%
5820	Transfer to 911 Fund	210,000	-	-	210,000	180,000	16.7%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	410,625	-	-	410,625	406,525	1.0%
5855	Transfer to Grant Fund	49,082	-	-	49,082	43,416	13.1%
TOTAL OTHER		1,675,087	3,586,047	82,874	5,344,008	5,013,251	6.6%
GRAND TOTAL		37,579,124	10,757,200	661,239	48,997,563	45,690,869	7.2%
LESS INTERFUND TRANSFERS					(2,101,520)	(1,863,855)	12.8%
TOTAL OPERATING BUDGET					46,896,043	43,827,014	7.0%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2015

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Liability Insurance	Grant	Total	FY 2014 Total	YR/YR Chge
Expenditures and Other Financing Sources													
PERSONNEL SERVICES													
5102	Overtime	-	-	-	-	-	-	-	-	50,280	50,280	39,680	26.7%
5104	Salaries	-	-	168,489	-	82,790	-	-	-	90,108	341,387	322,351	5.9%
5108	Employer Contribution	-	-	-	-	16,390	-	-	-	15,931	32,321	32,587	-0.8%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	168,489	-	99,180	-	-	-	156,319	423,988	394,618	7.4%
CONTRACTUAL SERVICES													
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	14,300	-	-	-	-	-	-	-	14,300	13,280	7.7%
5205	Multiple Day Training	-	1,500	-	-	800	-	-	-	-	2,300	2,800	-17.9%
5206	Consulting Services	5,000	190,600	125,000	-	202,000	-	-	54,500	-	577,100	547,415	5.4%
5209	Energy	57,750	-	18,900	-	-	-	-	-	-	76,650	63,250	21.2%
5212	Employee Health Insurance	-	-	-	-	10,750	-	-	-	21,001	31,751	32,415	-2.0%
5213	General Liability Insurance	-	10,200	-	-	-	-	700	357,926	-	368,826	312,610	18.0%
5218	Legal/Medical Services	-	6,500	-	-	125,000	-	-	-	-	131,500	156,000	-15.7%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	3,100	2,325	33.3%
5223	Engineering & Design Services	-	-	250,540	-	-	-	-	-	-	250,540	306,000	-18.1%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	26,250	-100.0%
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	N/A
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	1,000	1,500	-33.3%
5247	Pavement Markings	20,000	-	-	-	-	-	-	-	-	20,000	20,000	0.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	95,000	-	95,000	85,000	11.8%
5272	Insurance Claims	-	-	-	-	-	-	-	901,000	-	901,000	850,000	6.0%
5299	Misc. Contractual Services	5,000	-	30,000	-	2,441,833	-	-	-	30,996	2,507,829	1,994,177	25.8%
TOTAL CONTRACTUAL SERVICES		132,750	227,200	424,440	-	2,781,103	-	700	1,408,426	51,997	5,026,616	4,458,742	12.7%
COMMODITIES													
5302	Books & Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-
5303	Chemicals	173,000	-	-	-	-	-	1,000	-	-	174,000	154,000	13.0%
5305	Firefighting Supplies	-	-	-	-	-	-	50,000	-	-	50,000	54,000	-7.4%
5313	IS Misc Equip & Supplies	-	-	-	-	-	100,000	-	-	-	100,000	-	-
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	50,000	-	-	-	50,000	-	-
5317	Misc. Operating Supplies	-	-	-	-	-	-	4,000	-	-	4,000	-	N/A
5318	Office Supplies	-	250	-	-	-	-	-	-	-	250	-	N/A
5320	Street Signs	20,000	-	-	-	-	-	-	-	-	20,000	20,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	2,860	-100.0%
5333	Business Recruitment	-	-	-	-	44,225	-	-	-	-	44,225	27,220	62.5%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		193,000	250	-	-	44,225	150,000	55,000	-	-	442,475	258,080	71.4%
CAPITAL OUTLAY													
5401	Automotive Equipment	-	-	-	-	-	1,082,000	-	-	-	1,082,000	1,007,000	7.4%
5406	Misc. Equipment	-	-	-	-	-	185,000	-	-	-	185,000	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	-	-	-	-	-	108,000	-100.0%
5411	Special Equipment	-	-	-	-	-	118,000	-	-	-	118,000	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	238,244	-	-	-	238,244	20,000	1091.2%
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	500,000	-100.0%
TOTAL CAPITAL OUTLAY		-	-	-	-	-	1,623,244	-	-	-	1,623,244	1,635,000	-0.7%
CAPITAL IMPROVEMENTS													
5502	Sanitary Sewer Improvements	-	-	-	-	90,000	-	-	-	-	90,000	-	N/A
5503	Water Improvements	-	-	-	-	180,000	-	-	-	-	180,000	1,086,000	-83.4%
5504	Storm System Improvements	-	-	140,000	-	-	-	-	-	-	140,000	1,415,000	-90.1%
5506	Streetscape Improvements	-	-	454,800	-	2,501,460	-	-	-	-	2,956,260	1,518,800	94.6%
5507	Sidewalk Improvements	-	-	245,450	-	-	-	-	-	-	245,450	331,500	-26.0%
5508	Pavement Improvements	1,000,000	-	1,093,000	-	-	-	-	-	-	2,093,000	1,868,000	12.0%
5509	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	N/A
5512	Bridge Improvements	-	-	200,000	-	-	-	-	-	-	200,000	425,500	-53.0%
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		1,000,000	-	2,133,250	-	2,771,460	-	-	-	-	5,904,710	6,644,800	-11.1%
DEBT SERVICE													
5609	Agent Fees	-	-	400	400	5,200	-	-	-	-	6,000	5,880	2.0%
5623	Principal Payments	-	-	305,794	1,015,000	1,434,144	-	-	-	-	2,754,938	2,478,179	11.2%
5624	Interest Payments	-	-	82,590	1,562,535	1,127,171	-	-	-	-	2,772,296	2,875,438	-3.6%
TOTAL DEBT SERVICE		-	-	388,784	2,577,935	2,566,515	-	-	-	-	5,533,234	5,359,497	3.2%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2015

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Liability Insurance	Grant	Total	FY 2014 Total	YR/YR Chge
Expenditures and Other Financing Sources													
OTHER													
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	4,216,000	-	-	-	-	-	-	-	4,216,000	3,869,000	9.0%
5714	Non-Duty Disability Pension	-	63,000	-	-	-	-	-	-	-	63,000	61,700	2.1%
5716	Duty Disability Pension	-	495,000	-	-	-	-	-	-	-	495,000	492,100	0.6%
5718	Surviving Spouse Pension	-	404,500	-	-	-	-	-	-	-	404,500	443,100	-8.7%
5750	TIF Incentive Payments	-	-	-	-	859,099	-	-	-	-	859,099	1,545,639	-44.4%
5822	Transfer to 2008 Bond	-	-	294,367	-	-	-	-	-	-	294,367	310,089	-5.1%
5831	Transfer to Town Center TIF	-	-	-	-	4,200,000	-	-	-	-	4,200,000	-	-
TOTAL OTHER		-	5,178,500	294,367	-	5,059,099	-	-	-	-	10,531,966	6,721,628	56.7%
GRAND TOTAL		1,325,750	5,405,950	3,409,330	2,577,935	13,321,582	1,773,244	55,700	1,408,426	208,316	29,486,233	25,472,365	15.8%

Village of Wheeling Budgetary Fund Structure

Fund	Governmental				Proprietary		Fiduciary
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Liability Insurance Funds	Investment Trust Funds
General (Major)	X						
Motor Fuel Tax		X					
Emergency Telephone System		X					
Grant		X					
Foreign Fire Insurance		X					
Debt Service			X				
TIF Implementation – Town Center II				X			
TIF Implementation – Crossroads				X			
TIF Implementation – South Milwaukee				X			
TIF Implementation – Southeast II				X			
TIF Implementation – North Milwaukee/Lake Cook				X			
Capital Projects				X			
Capital Equipment Replacement (CERF)				X			
Waterworks and Sewerage					X		
Liability Insurance						X	
Police Pension							X
Firefighters' Pension							X

The Village's fund structure is categorized into three types: governmental, proprietary, and fiduciary.

- ❖ **Governmental** – A “source and disposition” type whose measurement focus is on determination of financial position and changes in financial position (sources, uses, and fund balances).
- ❖ **Proprietary** – a government's activities that are business-type that recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.
- ❖ **Fiduciary** – A type that holds assets in trust capacity or as an agent for individuals, private organizations, other governmental units and/or other Funds.

General Fund accounts for all general governmental activity not accounted for in other funds.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds account for governmental-type financial resources designated to be used for the acquisition or construction of major capital facilities or projects.

Internal Service Funds account for the funding of goods or services provided by one department to other departments on a cost-reimbursement basis.

Enterprise Funds account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis.

Pension Trust Funds account for resources that are required to be held in trust for the members and beneficiaries of defined benefit police and fire pension plans

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2015

Fund	FY 2015 Est. Beginning Fund Balance	FY 2015 Budgeted Revenues	FY 2015 Budgeted Expenditures	FY 2015 Surplus (Deficit)	FY 2015 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 13,517,759	\$ 36,825,275	\$ 37,579,124	\$ (753,849)	\$ 12,763,910	33.97%	25%
Special Revenue Funds							
Motor Fuel Tax	1,189,197	950,823	1,325,750	(374,927)	\$ 814,270	61.42%	N/A
Emergency 911 System	179,183	655,607	661,239	(5,632)	\$ 173,551	26.25%	15.00%
Grant	-	127,040	208,316	(81,276)	\$ (81,276)	-39.02%	N/A
Foreign Fire Insurance	125,096	62,000	55,700	6,300	\$ 131,396	235.90%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	29,306	2,577,534	2,577,935	(401)	\$ 28,905	1.12%	N/A
Capital Projects Funds							
Town Center TIF District (2) **	(131,753)	4,200,000	291,301		\$ 3,776,946	1296.58%	
Crossroads TIF District	3,535,983	2,624,808	6,536,481	(3,911,673)	\$ (375,690)	-5.75%	N/A
South Milwaukee TIF District	712,567	1,226,285	1,823,551	(597,266)	\$ 115,301	6.32%	N/A
Capital Equipment Replacement	3,831,380	987,678	1,773,244	(785,566)	\$ 3,045,814	171.77%	N/A
Capital Projects	415,059	3,764,724	3,409,330	355,394	\$ 770,453	22.60%	N/A
Southeast TIF (2) **	(110,192)	-	427,891		\$ (538,083)	-125.75%	
Lake Cook/Milwaukee TIF District	634,112	4,340,239	4,242,358	97,881	\$ 731,993	17.25%	N/A
Enterprise Funds							
Water and Sewer ***	5,845,070	8,509,512	10,757,200	(2,247,688)	\$ 3,597,382	33.44%	25%
Internal Service Funds							
Liability Insurance	1,247,585	1,522,146	1,408,426	113,720	\$ 1,361,305	96.65%	*
Fiduciary Funds							
Police Pension	42,857,196	2,685,605	2,478,600	207,005	\$ 43,064,201	N/A	N/A
Firefighters' Pension	31,047,427	2,694,895	2,927,350	(232,455)	\$ 30,814,972	N/A	N/A
Totals	\$ 104,799,879	\$ 73,754,171	\$ 78,483,796		\$ 100,195,350		

* The reserve policy for the Liability Insurance Fund requires a fund balance equal to two years of estimated claim losses.

** Negative fund balances are anticipated in the Town Center (2) and Southeast (2) TIFs because these are new districts that will not receive property tax increment until next year. We expect the fund to have a postive balance in future years as property tax increment is received in these districts.

*** Estimated fund balance adjusted to reflect spendable cash and investments.

VILLAGE OF WHEELING
Revenues Summary - Total by Fund
Fiscal Year Ending December 31, 2015

Fund	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Board Approved 2015
Revenues and Other Financing Sources					
General	\$ 30,648,581	\$ 31,188,410	\$ 31,957,221	\$ 33,510,059	\$ 36,825,275
Special Revenue Funds					
Motor Fuel Tax	1,301,038	1,117,316	1,130,581	1,143,519	950,823
Emergency 911 System	379,838	616,726	513,985	552,290	655,607
Grant	295,890	277,897	179,093	174,071	127,040
Foreign Fire Insurance	-	110,252	54,494	54,000	62,000
Debt Service Funds					
General Obligation & Revenue Bond	2,246,930	6,322,874	2,309,260	2,438,905	2,577,534
Capital Projects Funds					
Town Center TIF District (2)	-	-	-	-	4,200,000
Crossroads TIF District	2,769,780	6,294,065	2,383,473	2,507,241	2,624,808
South Milwaukee TIF District	1,609,632	1,744,483	1,650,094	1,712,309	1,226,285
Capital Equipment Replacement	644,528	1,148,093	115,292	740,389	987,678
Capital Projects	6,673,025	3,447,149	3,525,190	3,434,087	3,764,724
Southeast TIF (2)	-	-	-	-	-
Lake Cook/Milwaukee TIF District	7,617,502	3,968,927	3,949,263	4,045,489	4,340,239
Enterprise Funds					
Water and Sewer	7,701,586	8,596,641	8,298,691	8,614,407	8,509,512
Internal Service Funds					
Liability Insurance	1,053,949	1,268,609	1,101,296	1,253,882	1,522,146
Fiduciary Funds					
Police Pension	2,736,376	5,479,056	6,710,521	2,566,654	2,685,605
Firefighters' Pension	2,110,791	3,863,637	5,616,878	2,578,446	2,694,895
Total Revenues	\$ 67,789,446	\$ 75,444,135	\$ 69,495,332	\$ 65,325,748	\$ 73,754,171

Note: Prior year actuals tie to CAFR (but not necessarily the budget due to accounting and budgeting related differences)

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2015

Fund	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Board Approved 2015
Expenditures and Other Financing Uses					
General	\$ 29,084,909	\$ 33,018,937	\$ 31,386,350	\$ 34,565,863	\$ 37,579,124
Special Revenue Funds					
Motor Fuel Tax	1,667,671	1,037,342	1,287,857	1,317,250	1,325,750
Emergency 911 System	476,763	491,931	519,546	594,246	661,239
Grant	295,890	277,897	179,093	191,897	208,316
Foreign Fire Insurance	-	-	38,953	54,000	55,700
Debt Service Funds					
General Obligation & Revenue Bond	2,232,912	6,359,834	2,299,855	2,439,307	2,577,935
Capital Projects Funds					
Town Center TIF District (2)				1,119,436	291,301
Crossroads TIF District	3,205,667	6,015,997	3,800,107	2,338,309	6,536,481
South Milwaukee TIF District	60,226	23,692	34,014	31,876	1,823,551
Capital Equipment Replacement	242,642	327,256	302,017	1,053,250	1,773,244
Capital Projects	6,598,418	2,671,146	4,150,829	5,440,608	3,409,330
Southeast TIF (2)				398,876	427,891
Lake Cook/Milwaukee TIF District	8,285,627	2,924,141	3,913,137	4,731,926	4,242,358
Enterprise Funds					
Water and Sewer	6,415,290	7,307,854	11,309,747	10,530,760	10,757,200
Internal Service Funds					
Liability Insurance	1,136,317	1,019,098	1,120,121	1,291,925	1,408,426
Fiduciary Funds					
Police Pension	1,859,107	2,022,925	2,084,435	2,217,755	2,478,600
Firefighters' Pension	2,394,814	2,596,026	2,756,158	2,845,950	2,927,350
Total Expenditures	\$ 63,956,253	\$ 66,094,076	\$ 65,182,219	\$ 71,163,234	\$ 78,483,796

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - General Fund
Fiscal Years 2014 - 2019

	ESTIMATED 2014	BUDGET 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018	PROJECTED 2019
General Fund						
Beginning Fund Balance	\$ 14,494,549	\$13,517,758	\$ 12,763,909	\$ 10,253,170	\$ 7,265,819	\$ 3,365,832
Revenues	\$34,176,631	\$36,825,275	\$37,463,649	\$38,635,443	\$39,472,460	\$40,339,158
Expenditures	\$35,153,422	\$37,579,124	\$39,974,388	\$41,622,794	\$43,372,447	\$45,264,019
Surplus (Deficit)	(\$976,791)	(\$753,849)	(\$2,510,739)	(\$2,987,351)	(\$3,899,987)	(\$4,924,861)
Ending Fund Balance	\$13,517,758	\$12,763,909	\$10,253,170	\$7,265,819	\$3,365,832	(\$1,559,029)
Percentage of Expenditures	38.45%	33.97%	25.65%	17.46%	7.76%	-3.44%

As discussed in more detail in the letter of transmittal, the Village has struggled in recent years to balance revenues and expenditures in the General Fund, often relying on fund balance to bridge the gap. The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that this trend is expected to continue for the next 5 years eventually leading to the Village depleting its fund balance in FY 2019.

Recognizing that this trend is not sustainable, the Village Board directed staff to identify ways the Village can address the structural deficit. Included in the Village Board's Strategic Plan document are the following goals for 2015-2016:

- 1) Create a multi-year property tax levy plan
- 2) Explore alternate revenue sources and cost-sharing opportunities with other governmental bodies/agencies

The Village plans to address the structural deficit over the next few years in order to maintain General Fund reserves at or in excess of it's financial policy minimum (i.e. 25% of annual operating expenditures).

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - Water/Sewer Fund
Fiscal Years 2014 - 2019

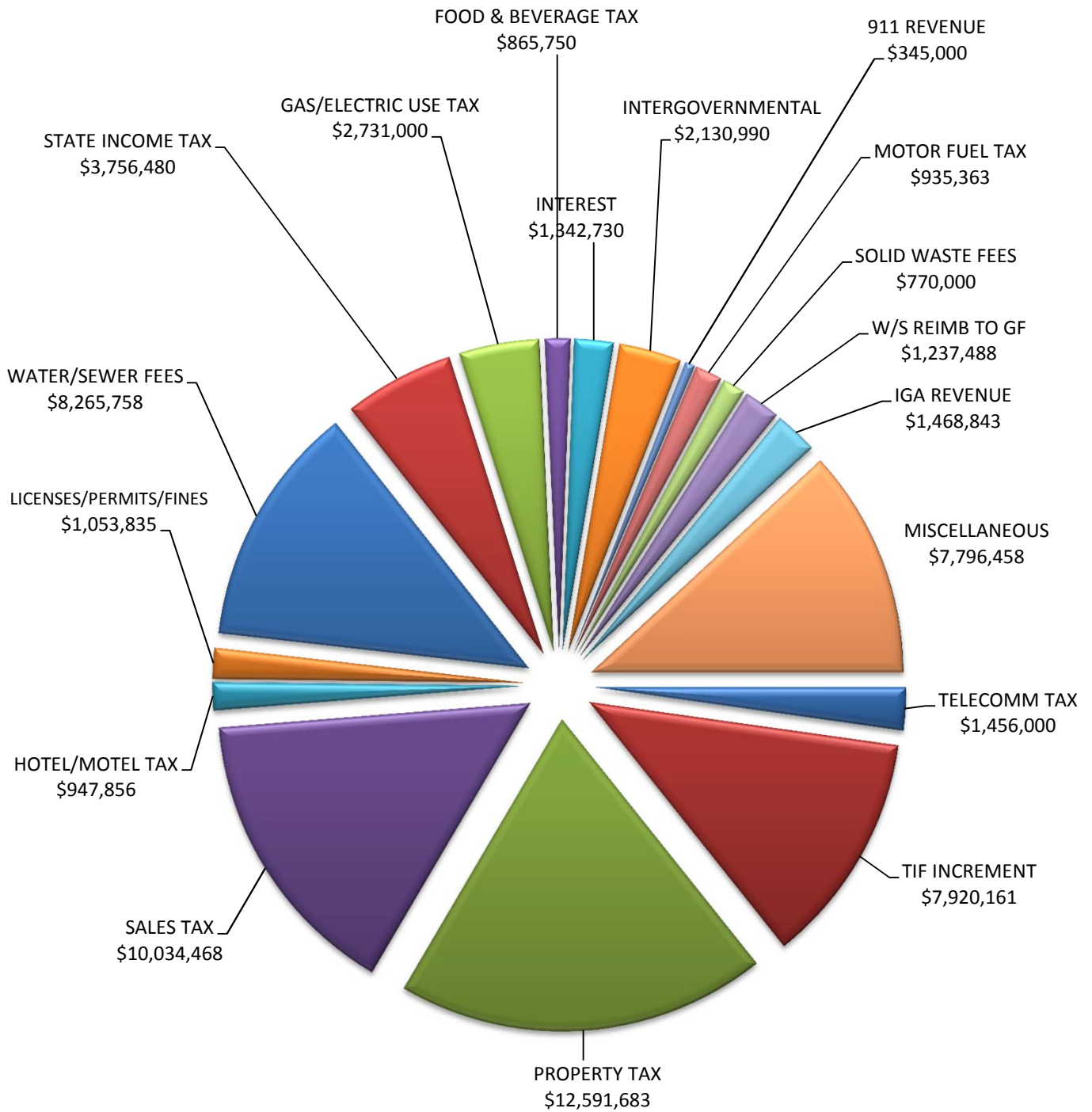
	ESTIMATED 2014	BUDGET 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018	PROJECTED 2019
General Fund						
Beginning Fund Balance	\$ 8,406,462	\$5,845,071	\$ 3,252,322	\$ 3,191,753	\$ 1,714,146	\$ 2,527,212
Revenues	\$8,311,190	\$8,509,512	\$8,799,467	\$9,198,744	\$9,594,281	\$9,892,177
Expenditures	\$10,872,581	\$11,102,261	\$8,860,036	\$10,676,351	\$8,781,215	\$11,161,417
Surplus (Deficit)	(\$2,561,391)	(\$2,592,749)	(\$60,569)	(\$1,477,607)	\$813,066	(\$1,269,240)
Ending Fund Balance	\$5,845,071	\$3,252,322	\$3,191,753	\$1,714,146	\$2,527,212	\$1,257,972
Percentage of Expenditures	53.76%	29.29%	36.02%	16.06%	28.78%	11.27%

The Water and Sewer Fund supports the operation and maintenance of the Village's water and sewer system. The financial projections shown above reflect assumptions made for future water and sewer rate increases, increases in operating costs and scheduled capital improvement projects.

Current projections indicate that the Village will fall short in FY 2016 and FY 2019 of complying with its financial policy by not maintaining a fund balance of at least 25% of annual operating expenditures. As a result, the Village will need to adjust future revenues and/or expenditures to remain in compliance. The Village's financial policy requires a 25% minimum balance to ensure sufficient funds are on hand to pay for unexpected projects.

Note: The fund balance numbers shown here will not tie to the Village's Comprehensive Annual Financial Report (CAFR) because they've been adjusted to remove the effects of fixed assets, depreciation and other non-cash related transactions.

FY 2015 REVENUES BY SOURCE ALL FUNDS



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	7,527,902	7,153,545	6,825,761	7,546,931	721,170
		4113	PROPERTY TAXES-POLICE PEN	1,378,043	1,403,098	1,492,912	1,603,586	110,674
		4114	PROPERTY TAXES - FIRE PEN	1,314,938	1,484,050	1,642,356	1,740,897	98,541
		4131	HOME RULE SALES TAX	3,479,625	3,841,292	3,998,613	4,090,320	91,707
		4132	STATE SALES TAX	5,030,987	5,588,948	5,903,394	5,944,148	40,754
		4133	AUTO RENTAL TAX	3,720	3,991	3,128	2,010	-1,118
		4136	HOTEL/MOTEL TAX	899,759	933,853	962,000	947,856	-14,144
		4138	FOOD AND BEVERAGES TAX	783,361	816,668	848,640	865,750	17,110
		4141	TELECOMMUNICATIONS TAX	1,702,077	1,565,067	1,598,340	1,456,000	-142,340
		4210	BUSINESS LICENSES	73,544	75,500	75,654	84,415	8,761
		4211	LIQUOR LICENSES	156,010	157,801	160,000	168,500	8,500
		4212	COIN-OPERATED LICENSES	10,746	11,707	12,490	12,359	-131
		4213	DELIVERY LICENSES	1,709	1,308	1,721	1,566	-155
		4214	ANIMAL LICENSES	1,291	1,222	1,143	1,176	33
		4215	RESIDENTIAL RENTAL LIC	35,310	33,560	32,346	37,334	4,988
		4216	VIDEO GAMING LICENSES	0	1,700	1,734	37,000	35,266
		4217	DETECTION/ALARM PERMITS	4,142	3,400	3,162	4,488	1,326
		4218	SUPPRESSION/SPRINKLERS	19,287	9,893	11,220	14,580	3,360
		4219	PATIO/SIDEWALK PERMITS	2,494	3,245	3,310	2,667	-643
		4220	BUILDING PERMITS	192,928	212,372	195,000	647,331	452,331
		4221	SIGN PERMITS	24,526	14,293	17,442	21,744	4,302
		4223	ELECT INSPECTION	70,435	67,037	65,025	66,000	975
		4224	PLUMBING INSPECTIONS	41,551	46,099	45,441	33,000	-12,441
		4227	DRIVEWAY PERMITS	1,653	3,835	3,912	4,376	464
		4228	ALARM SYSTEM PERMITS	13,088	14,435	15,300	16,303	1,003
		4310	FEDERAL GRANTS	139,655	0	0	0	0
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	3,308,032	3,587,115	3,749,200	3,756,480	7,280
		4353	LOCAL USE TAX	592,551	648,555	659,360	734,865	75,505
		4355	POLICE TRAINING REIMBURSE	0	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	1,434	1,224	0	0	0
		4358	VIDEO GAMING TAX	0	34,508	40,000	97,000	57,000
		4359	PULL TABS & JAR GAMES TAX	2,010	2,010	0	1,400	1,400
		4360	PERS PROP REPLACEMENT TAX	166,921	185,046	196,248	190,263	-5,985
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	73,842	77,175	86,119	87,841	1,722
		4382	TWNSHP PERS PROP REPLACE	5,973	6,652	6,177	6,300	123
		4387	TIF SURPLUS DISTRIBUTION	148,459	166,272	140,760	210,000	69,240
		4408	I.G.A. REVENUE	0	0	0	1,468,843	1,468,843
		4409	AMBULANCE FEES	493,201	496,544	510,000	570,000	60,000
		4410	FLOOD PLAIN DETERM FEES	0	148	151	110	-41
		4412	PLANNING HEARING FEES	4,434	4,975	5,075	4,400	-675
		4413	SUBDIVISION PRE-FILE FEES	576	2,755	2,810	1,375	-1,435
		4414	PLAN REVIEW FEES	40,538	30,780	35,453	37,561	2,108
		4415	DUPLICATING SERVICES	5,836	5,723	5,814	6,630	816
		4416	MAPS AND CODEBOOKS	5	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,163,755	1,152,870	1,189,397	1,237,488	48,091
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	3,600	1,800	1,800	2,500	700
		4421	POLICE LIASON REIMBURSE	146,133	150,581	153,593	156,664	3,071

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
01...	GENERAL FUND...	4422	FINGER PRINTING FEE	2,212	954	3,264	4,080	816
		4423	IMPOUNDING FEES	735	705	689	702	13
		4426	FALSE ALARM FEES	11,423	10,895	11,521	11,751	230
		4427	CPR FEES	990	980	1,000	1,132	132
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	445,846	153,696	176,154	180,000	3,846
		4431	SOLID WASTE SERVICE CHRG	540,558	544,086	540,000	540,000	0
		4432	SWANCC FEES	238,457	239,859	230,000	230,000	0
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	4,864	4,362	3,500	3,500	0
		4470	PAVILION PROGRAM FEES	25,594	27,644	27,171	24,865	-2,306
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	28,230	26,173	28,500	28,500	0
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	49,327	49,746	51,000	49,500	-1,500
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	160,222	139,061	142,800	133,620	-9,180
		4512	LOCAL ORDINANCE FINES	70,490	73,397	83,436	142,018	58,582
		4513	TRAFFIC JUDGMENTS	0	0	0	0	0
		4514	DUI FINES	23,513	26,081	22,940	16,045	-6,895
		4515	ADMINISTRATIVE CITATION	2,433	7,979	8,016	11,118	3,102
		4516	ADMINISTRATIVE TOW FEE	195,500	187,500	190,230	178,000	-12,230
		4517	HOUSING FINES	0	0	0	0	0
		4518	RED LIGHT VIOLATORS	215,960	258,392	231,540	250,000	18,460
		4519	COURT SUPERVISION FEES	18,722	14,890	16,626	11,751	-4,875
		4520	ADMIN HEARING FEE	3,432	7,105	4,000	5,300	1,300
		4610	INTEREST REVENUE	135,301	124,971	142,261	135,284	-6,977
		4620	GAIN(LOSS) SALE INVESTMTS	-9,905	-27,723	0	0	0
		4630	UNREALIZED GAIN (LOSS)	22,941	-51,289	0	0	0
		4653	DONATIONS	200	1,544	100	100	0
		4655	FOURTH OF JULY DONATIONS	0	30,100	30,100	0	-30,100
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	6,212	6,212	6,200	67,884	61,684
		4662	RENTAL INCOME T-MOBILE	26,274	27,062	27,012	27,012	0
		4701	CABLE TV FRANCHISE FEES	336,892	341,267	354,552	362,299	7,747
		4703	ALARM SVC FRANCHISE FEES	40,198	41,453	41,820	42,840	1,020
		4704	WASTE MGMT FRANCHISE FEE	85,705	86,869	88,606	89,662	1,056
		4705	AT&T FRANCHISE FEE	147,128	150,529	161,160	170,789	9,629
		4710	FOREIGN FIRE INSURE TAX	-52,656	0	0	0	0
		4720	SALE OF FIXED ASSETS	19,703	1,152	10,200	5,100	-5,100
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	9,815	11,032	11,032	15,711	4,679
		4730	RECYCLING PROGRAM REVENUE	3,127	7,599	6,528	6,659	131
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	238,057	249,954	0	0	0
		4780	LEGAL SETTLEMENT	1,500	166,855	0	0	0
		4790	OTHER MISC. REVENUE	30,986	66,341	56,100	59,996	3,896
		4828	TRANS FROM 2003 BONDS	53,372	0	0	0	0
		4836	TRANS FROM SE 2 TIF	0	0	0	0	0
		4837	TRANSFER FROM SE TIF	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
01...	GENERAL FUND...	4855	TRANS FROM GRANT FUND	0	0	0	0	0
				32,299,435	33,110,085	33,510,059	36,825,275	3,315,216
11	MFT	4354	MOTOR FUEL TAX	1,085,540	1,088,592	1,093,534	935,363	-158,171
		4362	MFT-HIGH GROWTH CITIES	23,581	31,578	31,688	0	-31,688
		4610	INTEREST REVENUE	20,743	10,714	18,297	15,460	-2,837
		4620	GAIN(LOSS) SALE INVESTMTS	-3,679	-4,342	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-8,869	-3,460	0	0	0
		4790	OTHER MISC. REVENUE	0	7,500	0	0	0
				1,117,316	1,130,581	1,143,519	950,823	-192,696
12	FOREIGN FIRE INS TAX FL	4610	INTEREST REVENUE	0	198	0	0	0
		4710	FOREIGN FIRE INSURE TAX	57,596	54,296	54,000	62,000	8,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	52,656	0	0	0	0
				110,252	54,494	54,000	62,000	8,000
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	0	0	0	98,815	98,815
		4420	911 WIRELESS EMERG SURCH	251,516	228,957	230,000	230,000	0
		4424	911 EMERGENCY SURCHARGES	139,037	134,657	140,000	115,000	-25,000
		4610	INTEREST REVENUE	3,351	1,354	2,290	1,792	-498
		4620	GAIN(LOSS) SALE INVESTMTS	0	-983	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-2,178	0	0	0	0
		4801	TRANSFER FROM GEN FUND	225,000	150,000	180,000	210,000	30,000
				616,726	513,984	552,290	655,607	103,317
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	0	396,448	81,911	97,633	15,722
		4610	INTEREST REVENUE	257	40	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	392,000	0	310,089	294,367	-15,722
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				392,257	396,488	392,000	392,000	0
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	21,501	163,731	1,117,061	1,210,635	93,574
		4610	INTEREST REVENUE	1,034	514	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	908,000	860,000	0	0	0
		4840	TRANS FROM WATER/SEWER	447,200	492,023	537,844	582,900	45,056
				1,377,735	1,516,268	1,654,905	1,793,535	138,630
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	397,842	396,448	392,000	392,000	0
		4610	INTEREST REVENUE	74	56	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
				397,916	396,505	392,000	392,000	0
24	2012A REFUNDING BOND	4610	INTEREST REVENUE	20	0	0	0	0
		4900	BOND PROCEEDS	3,925,000	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
24...	2012A REFUNDING BOND	4903	PREMIUM ON BONDS ISSUED	222,801	0	0	0	0
				4,147,821	0	0	0	0
25	2012B WATER SYSTEM BOND	4610	INTEREST REVENUE	0	0	0	0	0
				0	0	0	0	0
26	2012C CORP REFUNDING BOND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				0	0	0	0	0
27	2001 GEN OBLIG BOND FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	7,145	0	0	0	0
				7,145	0	0	0	0
28	2003 GEN REFUNDING BOND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
				0	0	0	0	0
30	TOWN CENTER TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	5	0	0	0	0
		4310	FEDERAL GRANTS	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	4	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	12,966	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	1,109,834	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				10	1,122,800	0	0	0
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,652,392	2,372,438	2,507,241	2,571,768	64,527
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	24,245	20,623	0	53,040	53,040
		4620	GAIN(LOSS) SALE INVESTMTS	-2,024	-3,500	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-2,272	-9,976	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	121,724	3,887	0	0	0
		4832	TRANS FROM SOUTH TIF	0	0	0	0	0
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
		4900	BOND PROCEEDS	3,500,000	0	0	0	0
				6,294,066	2,383,472	2,507,241	2,624,808	117,567

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,656,242	1,633,388	1,610,324	1,217,022	-393,302
		4610	INTEREST REVENUE	50,214	48,842	101,985	9,263	-92,722
		4620	GAIN(LOSS) SALE INVESTMTS	0	-2,770	0	0	0
		4630	UNREALIZED GAIN (LOSS)	38,026	-29,366	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				1,744,482	1,650,094	1,712,309	1,226,285	-486,024
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	0	0	0	100,000	100,000
		4610	INTEREST REVENUE	83,248	65,576	44,319	38,765	-5,554
		4620	GAIN(LOSS) SALE INVESTMTS	-7,335	-8,245	0	0	0
		4630	UNREALIZED GAIN (LOSS)	1,253	-27,464	0	0	0
		4801	TRANSFER FROM GEN FUND	985,372	0	512,290	650,380	138,090
		4815	TRANSFER FROM 911 EMERG	85,555	85,424	85,259	82,874	-2,385
		4840	TRANS FROM WATER/SEWER	0	0	98,521	115,659	17,138
				1,148,093	115,291	740,389	987,678	247,289
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	1,799,567	2,686,499	2,731,000	2,731,000	0
		4310	FEDERAL GRANTS	87,034	52,821	0	108,000	108,000
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	25,891	24,626	26,759	5,396	-21,363
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-3,413	-849	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-3,499	-16,425	0	0	0
		4660	RENTAL INCOME	716,732	679,696	676,328	676,328	0
		4790	OTHER MISC. REVENUE	24,837	98,822	0	244,000	244,000
		4801	TRANSFER FROM GEN FUND	800,000	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				3,447,149	3,525,190	3,434,087	3,764,724	330,637
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	4,200,000	4,200,000
				0	0	0	4,200,000	4,200,000
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	0	0	0
37	SOUTHEAST TIF DISTRICT	4111	PROPERTY TAX-CURRENT YEAR	133,773	72,390	0	0	0
		4610	INTEREST REVENUE	13,492	144	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	-3,352	0	0	0
		4630	UNREALIZED GAIN (LOSS)	4,548	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
37...	SOUTHEAST TIF DISTRICT	4900	BOND PROCEEDS	0	0	0	0	0
				151,813	69,182	0	0	0
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	3,544,515	3,539,486	3,605,699	3,921,371	315,672
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	1,129	776	33,265	8,243	-25,022
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	89	0	0	0	0
		4801	TRANSFER FROM GEN FUND	423,194	407,425	406,525	410,625	4,100
		4824	TRANS FROM 2012A BONDS	0	1,576	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				3,968,927	3,949,263	4,045,489	4,340,239	294,750
3900	NORTH TIF DISTRICT	4824	TRANS FROM 2012A BONDS	0	0	0	0	0
				0	0	0	0	0
40	WATER AND SEWER FUN	4441	WATER	6,436,390	6,402,499	6,654,300	6,554,000	-100,300
		4442	WATER-CONSTRUCTION	2,826	4,239	3,120	3,432	312
		4443	WATER-CONNECTIONS	36,002	58,122	30,000	38,022	8,022
		4444	TURN-ON FEES	3,002	3,477	2,397	4,400	2,003
		4445	WATER METER SALES	7,458	10,190	10,000	38,675	28,675
		4446	WATER-PENALTIES	93,057	84,785	84,819	88,636	3,817
		4451	SEWER	1,514,271	1,559,398	1,648,200	1,624,000	-24,200
		4452	SEWER-CONNECTIONS	84,013	52,700	40,000	49,736	9,736
		4453	SEWER-PENALTIES	21,033	22,434	23,268	24,315	1,047
		4610	INTEREST REVENUE	63,949	55,488	98,303	64,296	-34,007
		4620	GAIN(LOSS) SALE INVESTMTS	-7,231	-6,075	0	0	0
		4630	UNREALIZED GAIN (LOSS)	27,166	-9,326	0	0	0
		4720	SALE OF FIXED ASSETS	0	12,000	0	0	0
		4765	IPBC TERM RESERVE REVENUE	18,166	13,570	0	0	0
		4775	DEVELOPER DONATIONS	220,890	0	0	0	0
		4790	OTHER MISC. REVENUE	21,886	29,936	20,000	20,000	0
		4799	INVEST IN JOINT VENTURE	260,788	-164,050	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				8,803,664	8,129,388	8,614,407	8,509,512	-104,895
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	9,909	3,752	0	0	0
				9,909	3,752	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	3,955	1,503	0	0	0
				3,955	1,503	0	0	0
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	19,337	21,175	14,393	13,723	-670
		4620	GAIN(LOSS) SALE INVESTMTS	0	-461	0	0	0
		4630	UNREALIZED GAIN (LOSS)	5,997	-13,784	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 PROPOSED MINUS FY 2014 BUDGET
51...	LIABILITY INSURANCE FU	4790	OTHER MISC. REVENUE	179	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,123,140	945,513	1,096,948	1,334,954	238,006
		4840	TRANS FROM WATER/SEWER	119,956	148,853	142,541	173,469	30,928
				1,268,609	1,101,296	1,253,882	1,522,146	268,264
55	GRANT FUND	4310	FEDERAL GRANTS	193,632	140,413	127,795	77,958	-49,837
		4370	STATE OF ILLINOIS GRANTS	3,374	3,313	2,860	0	-2,860
		4801	TRANSFER FROM GEN FUND	80,824	35,367	43,416	49,082	5,666
				277,830	179,093	174,071	127,040	-47,031
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,378,043	1,403,098	1,492,912	1,603,586	110,674
		4610	INTEREST REVENUE	1,797,838	1,611,024	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	70,494	831,063	0	0	0
		4630	UNREALIZED GAIN (LOSS)	1,690,000	2,304,891	0	0	0
		4651	POLICE PENS EMP CONTRIBS	540,861	560,395	573,742	582,019	8,277
		4790	OTHER MISC. REVENUE	1,820	50	0	0	0
				5,479,057	6,710,521	2,566,654	2,685,605	118,951
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,314,938	1,484,050	1,642,356	1,740,897	98,541
		4610	INTEREST REVENUE	741,015	928,722	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	264,670	658,801	0	0	0
		4630	UNREALIZED GAIN (LOSS)	1,135,918	2,129,248	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	407,047	416,008	436,090	453,998	17,908
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	50	50	0	0	0
				3,863,638	5,616,878	2,578,446	2,694,895	116,449
				76,927,804	71,676,129	65,325,748	73,754,172	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2015 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water and sewer use fees associated with those sales, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

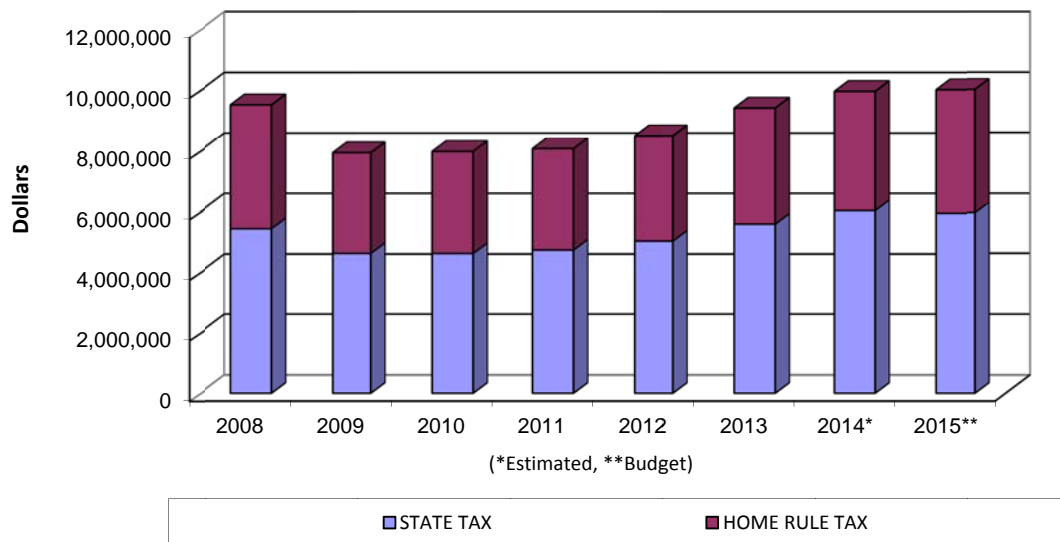
GENERAL FUND

The General Fund accounts for most of the operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are property tax, sales tax, income tax, and telecommunications tax.

SALES TAX - \$10,034,468 (27.25%). More than any other source of revenue, sales tax receipts have been negatively impacted by the global financial crisis. In fact, 2015 estimated receipts are expected to fall short of 2007 receipts - the year the Village received the most sales tax revenue in its history – by \$619,886. This is the primary reason we have been experienced deficit budgets the last few years and why we expect another General Fund deficit of -\$753,849 in 2015.

Through eight (8) months of FY 2014, the Village's sales tax receipts were up 5.84% compared to the same period in 2013; however, much of the increase is attributable to a one-time use tax payment of \$312,473. Excluding this one-time payment, the sales tax revenue has increased only 2.52% this year. As a result, the FY 2015 budget reflects a 4.00% increase (\$385,941) in sales tax receipts over our 2014 estimate excluding the one-time use tax payment. The anticipated 4.00% increase to our existing sales tax base reflects our conservative view of the economic recovery and the impact it will have on sales tax receipts. Since this is sometimes a volatile source of revenue, we will continue to monitor our receipts on a monthly basis and recommend changes to the budget if our projections prove too optimistic.

SALES TAX

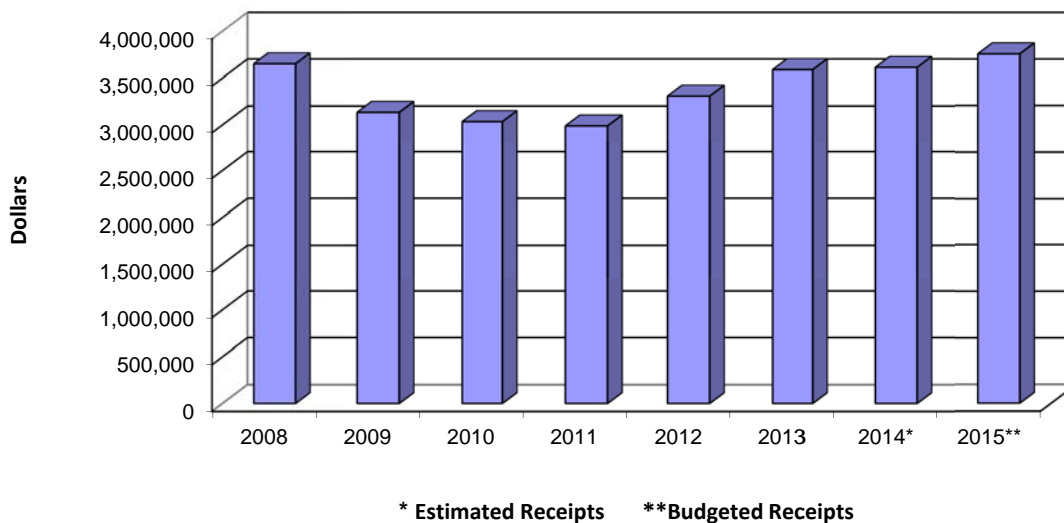


PROPERTY TAXES - \$7,546,931 (20.49%). In December 2014, the Village Board approved the 2014 Tax Levy, which reflected a 9.0% increase as compared to the 2013 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to these funds has increased substantially since then. In addition, increases in the cost of salaries and health insurance benefits and unfunded mandates from the State of Illinois have created the need for property tax increases despite the Village's efforts to reduce expenditures in all departments.

STATE INCOME TAX - \$3,756,480 (10.2%). The Village receives a portion of the State's 5.0% personal income tax on individuals and 7.0% tax on corporations. The total amount distributed to local governments is determined on a per capita basis and is dependent on the overall condition of the state's economy. We expect state income tax revenue to increase by \$144,480 (4.00%) compared to FY 2014 estimated receipts. Our projections are based on historical receipts, especially those of the last year. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

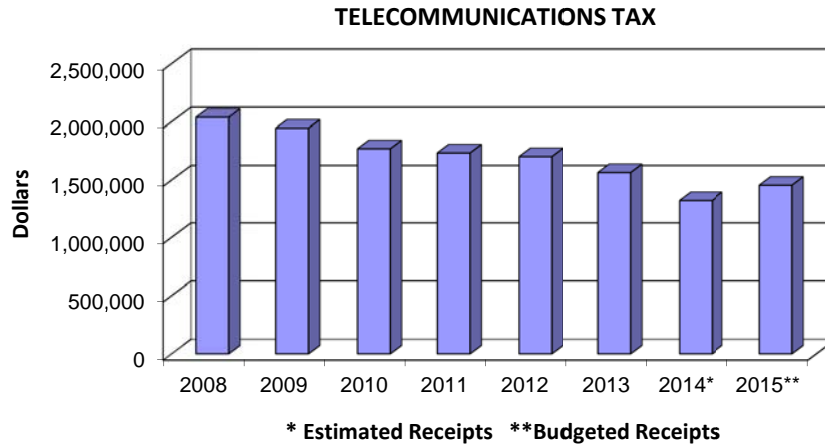
In 2010, the U.S. Bureau of Labor conducted a nationwide census, and, as a result of that process, the Village's population decreased by 907 people (-2.35%) to 37,648. The municipal share of State income tax is controlled by the State legislature and is subject to change at any time.

STATE INCOME TAX



SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,456,000 (3.95%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

In January 2003, the State Department of Revenue began collecting this tax on behalf of all municipalities and now remits payments monthly. In recent years, telecommunications tax receipts have declined due to the elimination of landlines and the increase in Internet forms of communication which are not subject to the tax. As the chart shows, telecom revenue has declined significantly for the last several years and the Village expects this trend to continue in future years.



WATER & SEWER FUND REIMBURSEMENT - \$1,237,488 (3.36%). This source of revenue represents the Water & Sewer Operating Fund's share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

FOOD & BEVERAGE TAX - \$865,750 (2.35%) - On August 15, 2005, the Village established a 1% Restaurant and Other Places for Eating Tax. The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages that are prepared for immediate consumption at Restaurants and Other Places for Eating. Places for Eating is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Carry-out only restaurants are exempt from the tax.

Our 2015 budget includes an increase of \$33,298 (4.00%) compared to 2014 estimated receipts which reflects the revenue we anticipate receiving from the Village's existing restaurants.

SOLID WASTE SYSTEM REVENUE- \$770,000 (2.09%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees (\$4.48 per single family and multi-family housing unit per month), which are passed through the Village. In addition, the Village collects a fixed cost fee of \$1.35 per month on all residential units (approximately 14,000) via the water billing system to partially offset the SWANCC debt service or fixed cost facility fees. The fees collected have offset the payments to SWANCC and no increase in the near future is foreseen.

INTERGOVERNMENTAL REVENUE – \$1,117,669 (3.04%). The two major sources of intergovernmental revenue are the Personal Property Replacement Tax (PPRT) and Local Use Tax remitted by the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago. Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc.). The tax is collected by the State of Illinois and with a few exceptions, is remitted to each municipality based on population. FY 2015 revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$947,856 (2.57%). The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$900,000 each year.

LICENSES, PERMITS INSPECTION FEES AND FINES - \$1,053,835 (2.86%). This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year; however, the Village anticipates an increase of \$432,831 in building permit revenue next year resulting from the construction of a new multi-family development. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

INVESTMENT INCOME - \$132,752 (.39%). The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a one to three year fixed income bond fund which tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds. Revenue for 2015 is lower than in prior years due to a declining General Fund fund balance and low interest rates.

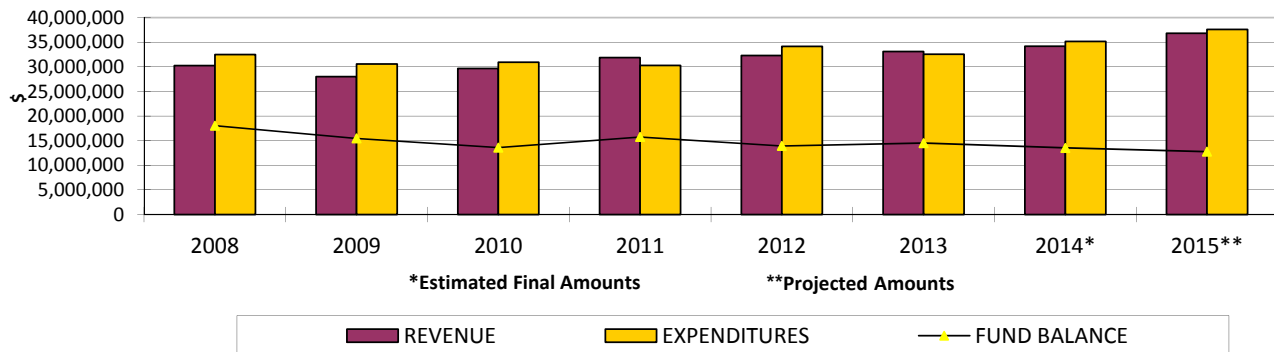
OTHER - \$4,376,263 (11.88%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$3,344,483). "Other" also includes cable television and other utility franchise fees, state intergovernmental transfers, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,492,912 to \$1,603,586 and the Fire Pension Fund's contribution will increase from \$1,642,356 to \$1,740,897. The total amount allocated to the two pension funds has increased substantially in recent years due to losses resulting from the stock market decline of 2008. Both Funds invest approximately 55% of their assets in equities and 45% in fixed income securities as permitted by State Statute. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows the end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. Due to declining revenue caused by the economy, the Village anticipates using \$753,849 of General Fund reserves next year to balance the budget. Using these reserves to eliminate the deficit will cause the fund balance to drop to approximately 33.97% of annual operating expenditures by the end of FY 2015.

GENERAL FUND REVENUES VS EXPENDITURES



WATER AND SEWER FUND

The Water and Sewer Fund is a proprietary fund and is responsible for the direct operation and maintenance of the water supply system and the operation and maintenance of the sanitary collection and storm sewer systems. Water is purchased wholesale from the Northwest Water Commission, a four member joint agency. The source of the water is Lake Michigan. Treatment of sanitary sewerage is the responsibility of the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC), which is a separate taxing agency.

WATER AND SEWER USE FEES - \$8,265,758. This consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 4.44% from \$6.75 to \$7.05 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$64,296. This represents investment income from available funds. Investment income has been decreasing due to lower interest rates and smaller fund balances (i.e. retained earnings) as cash is used in the operation of the system.

OTHER - \$179,458 - Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

This fund accounts for the intergovernmental revenue from the State's tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of approximately \$24.84 per capita this year. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$935,363, and interest earnings of \$15,460. The size of the road program affects the amount of MFT used for capital improvements.

GENERAL OBLIGATION BOND DEBT SERVICE FUND

Property tax is the primary source of funds used to pay the principal and interest payments on the outstanding bond issues. The Village's outstanding GO debt consists of the following issues and principal amounts as of December 31, 2014:

2007	10,000,000
2008	17,980,000
2009	10,000,000
2011	6,655,000
2012A	3,515,000
2012B	3,250,000
Total:	\$51,400,000

The 2007 through 2009 bonds were issued to pay for the new Village Hall building, a new fire station headquarters, new public works facility and renovation of the existing police station. The Village will rely primarily on property tax proceeds and some Water and Sewer Fund revenue to pay the debt service on these bonds.

In 2011, the Village sold \$8,445,000 in general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village's existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds. By doing so, the Village realized over \$612,000 in present value savings that will be realized over the life of the refunding bonds.

In 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, in order to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village was able to realize \$167,424 in present value savings.

Finally, in 2012, the Village sold \$3,500,000 in Series 2012B General Obligation Water System bonds, to pay for the cost of a water meter replacement program. The debt is related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and will have no impact on the Village's property tax levy.

Anticipated revenue for the fiscal year from property taxes is \$1,700,269. Other sources of revenue to the fund include a \$294,367 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$582,900 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building).

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. Due to significant losses in recent years as a result of the decline in the stock market, the proposed level of funding for FY 2015 from property taxes is \$1,603,586 (up from \$1,492,912 in FY 2014). Other sources of revenue to the Fund include employee contributions of \$582,019 and investment income of \$500,000.

FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. Again, as a result of significant losses in the stock market in recent years, an employer contribution of \$1,740,897 (up from \$1,642,356 in FY 2014) is required in 2015.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Sources of revenue to the Fund include employer contributions of \$1,740,897, employee contributions of \$453,998 and investment income of \$500,000.

Pension benefits are determined by the state legislature and are subject to the political process at that level. Benefits have increased in recent years without a like increase in the required employee contribution, which has caused the Village contribution to increase. However, prudent investment of the assets of the Fund has eased this increase somewhat. It is difficult to project the future level of taxes necessary to fund pensions since this is subject to the State political process.

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds utilize revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$7,710,161 and investment income of \$70,546. Also included is a \$410,625 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel bonds and a \$4,200,000 transfer from the Crossroads TIF Fund to the Town Center 2 TIF Fund to pay for an intersection project.

Development proposals continue to be evaluated for sites in the districts. Increment taxes should continue to increase as sites are developed and increase in value.

MISCELLANEOUS FUNDS

The following miscellaneous funds are maintained for legal or internal accounting purposes. These include the following:

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$987,678. The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$848,913) from the various operating departments and is based on the expected life and replacement costs of the equipment. Also included is \$38,765 in interest earnings.

The amount of revenue to the fund has been reduced this year as a result of cost cutting decisions. To reduce the size of the 2015 General Fund deficit, the Village decided to contribute only 50% of the required General Fund contribution to the CERF Fund this year – the full contribution will still be made by the Water and Sewer and Emergency 911 Funds - and delay the replacement of some capital equipment as well.

CAPITAL PROJECTS FUND - \$3,764,724. The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,731,000), rental income (\$676,328), income from the sale of property of \$244,000, grant revenue of \$108,000 for the Dundee Road street lighting project and interest income (\$5,396).

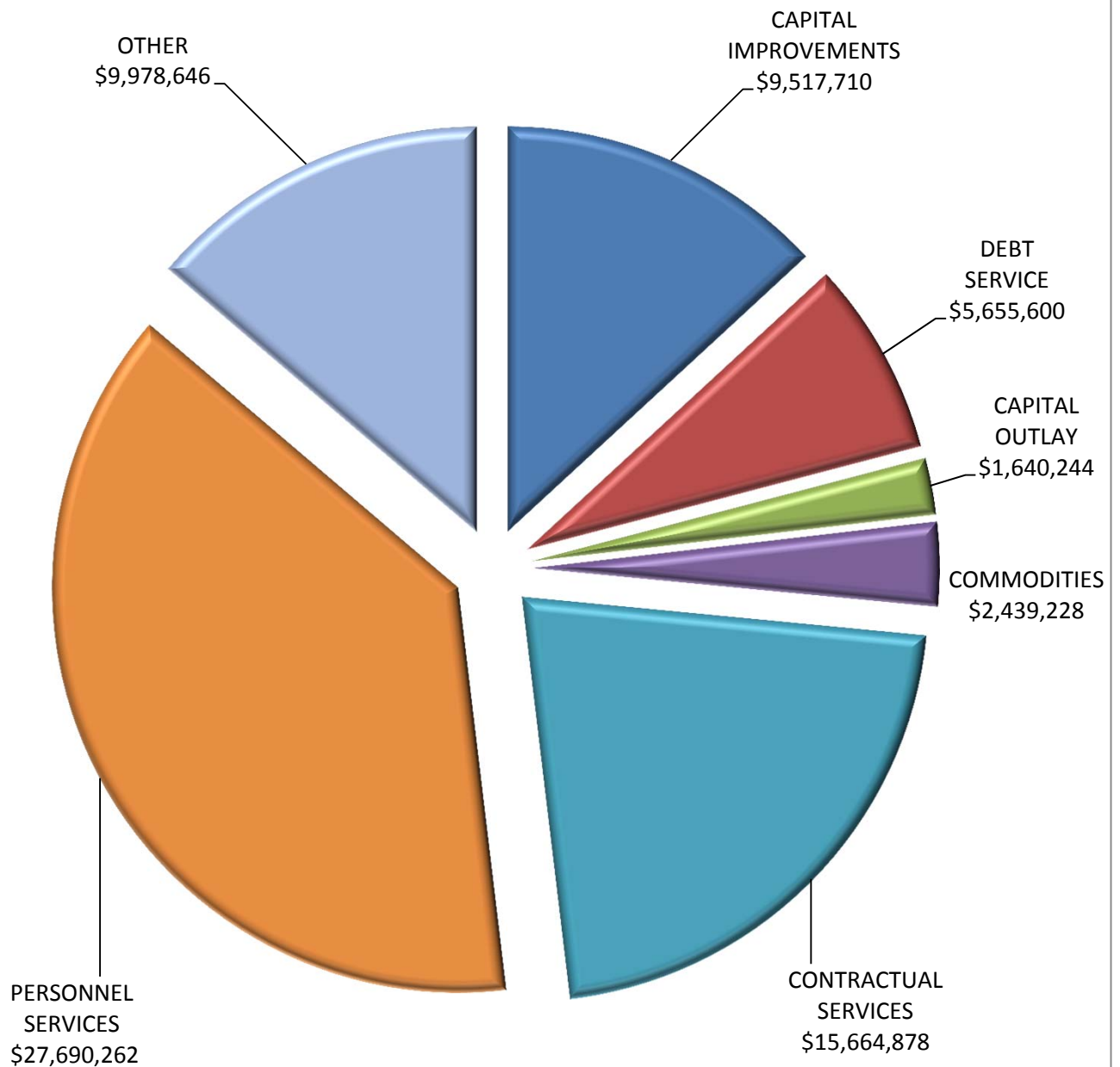
EMERGENCY TELEPHONE SYSTEM (E-911) - \$655,607. The operation of the E911 system is funded through a monthly charge of \$0.75 per telephone landline and cellular phone line. The landline portion has declined over the years because many people have dropped their home phone service and use their cellular phones exclusively. The Emergency Telephone System Board determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,522,146. The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. The fund is designed to retain a surplus from year to year to eventually permit more flexibility in the design of coverage and self-insured retention limits. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

GRANT FUND - \$127,040. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2015 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability.

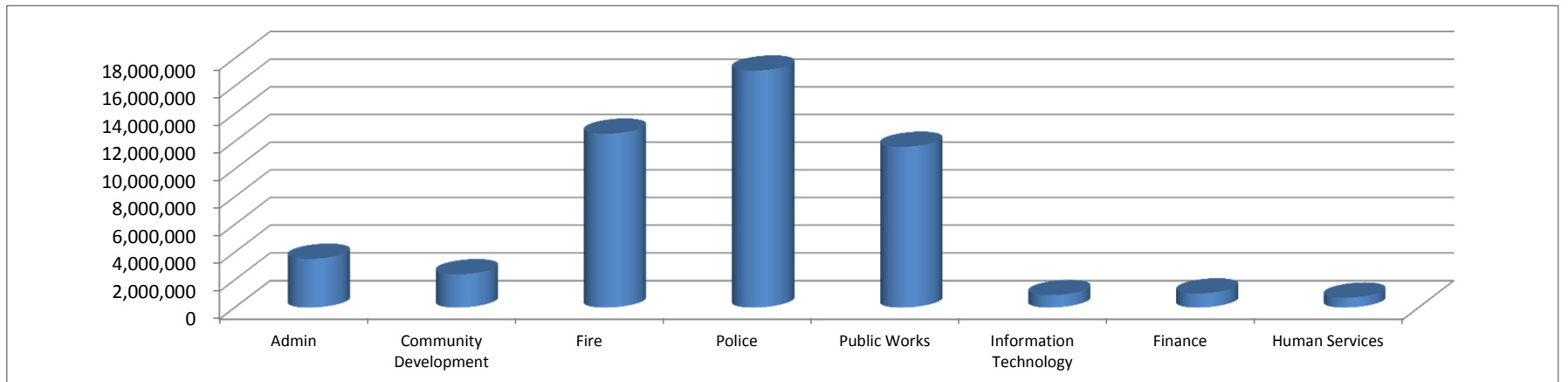
FOREIGN FIRE INSURANCE FUND - \$62,000. The Village receives tax revenue from companies located outside of Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

FY 2015
BUDGETED EXPENDITURES BY CATEGORY
ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)



VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
Fiscal Year 2015

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2015 Total Budget
General Fund	3,526,913	2,412,386	10,032,633	14,193,870	4,776,899	898,582	1,023,401	714,440		37,579,124
Water/Sewer Fund					6,840,769				3,916,431	10,757,200
Foreign Fire Insurance Fund			55,700							55,700
Emergency Telephone (911)									661,239	661,239
Grant Fund									208,316	208,316
Police and Fire Pension Funds			2,478,600	2,927,350						5,405,950
Debt Service Funds									2,577,935	2,577,935
Tax Increment Financing Funds									13,321,582	13,321,582
Capital Projects Fund									3,409,330	3,409,330
Capital Equipment Replacement Fund									1,773,244	1,773,244
Liability Insurance Fund									1,408,426	1,408,426
Motor Fuel Tax Fund									1,325,750	1,325,750
BUDGETED EXPENDITURES	3,526,913	2,412,386	12,566,933	17,121,220	11,617,668	898,582	1,023,401	714,440	28,602,253	78,483,796



EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED

ACCT #	ACCT TITLE	FY2012 ACTUAL	FY2013 ACTUAL	2014 BUDGET	FY2015 BUDGET
5101	LONGEVITY	86,018	94,361	103,000	103,600
5102	OVERTIME	1,042,943	1,425,610	1,114,251	1,345,843
5103	SEASONAL HELP	191,536	132,552	179,500	192,820
5104	SALARIES	17,901,114	18,390,273	19,057,635	20,319,004
5105	LOCAL TRAINING & MEETINGS	72,329	68,352	114,020	123,843
5106	UNIFORM ALLOWANCE	105,357	112,882	110,650	120,350
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,919,282	1,901,046	1,918,447	2,040,512
5109	POL/FIR PENS EMPLR CNTRB	2,692,981	2,887,147	3,135,247	3,343,908
5110	COLLEGE INCENTIVE	3,900	3,900	3,900	3,300
5111	UNEMPLOYMENT COMPENSATION	5,785	13,163	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	2,242	5,162	7,560	9,850
5115	SLDPA RETIREE CONTRIBUTN	0	54,535	0	22,983
5116	SICK LEAVE ANNL BUY BACK	53,582	56,613	78,386	64,249
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	7,116	6,727	9,120	9,870
5202	ANIMAL IMPOUND	3,032	4,095	4,000	4,000
5203	AUDIT	57,502	50,831	56,150	57,200
5204	CODIFICATION	5,929	7,364	7,000	7,500
5205	MULTIPLE DAY TRAINING	71,868	76,551	69,675	66,102
5206	CONSULTING SERVICES	513,907	540,485	705,015	747,500
5207	IS SERV & MAINT AGREEMENT	425,374	439,857	473,787	578,090
5208	DEBRIS DUMP CHARGES	45,335	45,725	46,575	46,350
5209	ENERGY	246,738	254,167	308,775	344,855
5210	EXTERMINATION SERVICE	10,462	9,240	6,800	6,800
5211	EXTINGUISHER SERVICE	2,132	2,132	1,800	2,490
5212	EMPLOYEE HEALTH INSURANCE	3,430,084	3,478,183	3,602,618	3,776,982
5213	GEN LIABILITY INSURANCE	1,337,090	1,401,595	1,552,100	1,877,249
5214	HYDRANT MAINTENANCE	28,038	30,000	30,000	30,000
5215	JANITORIAL SERVICES	136,988	132,983	155,400	160,400
5216	LAUNDRY SERVICE	0	0	0	0
5217	LANDSCAPE MAINTENANCE	84,964	171,679	151,806	172,800
5218	LEGAL SERVICES	409,744	465,923	504,600	514,500
5219	BANK CHARGES	144,757	149,403	44,640	31,680
5220	MAINT OFF/SPEC EQUIPMENT	120,061	111,143	145,290	158,045
5221	MAINT RADIO EQUIPMENT	33,553	50,694	52,810	39,570
5222	MEMBERSHIP DUES	44,785	46,174	54,853	171,892
5223	ENGINEERING & DESIGN SERV	165,110	345,381	306,000	250,540
5224	VILLAGE NEWSLETTER	41,937	0	0	0
5225	ACTUARIAL SERVICES	6,900	5,050	6,900	7,600
5226	PERSONNEL SERVICES	3,950	18,370	17,500	31,500
5227	POSTAGE	37,672	55,743	60,459	61,735
5228	PRINTING & BINDING	50,021	45,158	50,302	49,177
5229	PRISONER WELFARE	3,804	4,313	4,500	4,500
5230	RECORDING FEES	888	531	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	862,721	849,175	935,853	947,957
5232	RENTAL AGREEMENTS	12,632	12,587	12,604	13,640
5233	RENTAL EQUIPMENT	7,886	7,417	29,000	19,400
5234	TREE MAINT SERVICE	68,253	190,114	185,000	181,000

EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED

ACCT #	ACCT TITLE	FY2012 ACTUAL	FY2013 ACTUAL	2014 BUDGET	FY2015 BUDGET
5236	CREDIT CARD FEES	13,575	24,113	13,025	13,880
5237	TELEMETRY EQUIP MAINT	17,213	18,687	14,500	14,500
5238	TELE-COMMUNICATION SERV	185,260	217,315	205,324	229,332
5239	CELLULAR SERVICES	78,756	88,020	99,660	95,260
5240	TRAVEL & TRANSPORTATION	84	0	0	0
5242	RETIREE HEALTH INSURANCE	700,811	767,716	705,811	650,681
5243	PUMPHOUSE MAINTENANCE	23,614	14,431	17,500	17,500
5244	DUPLICATION SERVICES	8,047	13,563	25,400	26,000
5246	MEDICAL EXAMS	47,678	40,153	39,150	40,345
5247	PAVEMENT MARKINGS	18,590	28,914	30,000	30,000
5248	FINGER PRINTING FEES	3,616	2,663	3,035	3,000
5251	STREET LIGHT MAINTENANCE	47,600	81,676	92,700	85,000
5271	INSURANCE CLAIMS ADMIN	25,000	85,877	85,000	95,000
5272	INSURANCE CLAIMS	654,803	681,998	850,000	901,000
5297	PROGRAMS/ACTIVITIES EXP	0	0	0	65,950
5299	MISC CONTRACTUAL SERVICES	2,673,463	1,918,963	4,962,564	3,025,506
5301	AUTO PETROL PRODUCTS	357,416	362,095	342,150	346,650
5302	BOOKS & SUBSCRIPTIONS	16,788	26,735	19,193	21,141
5303	CHEMICALS	111,292	306,520	192,000	210,500
5305	FIREFIGHTING SUPPLIES	55,560	76,301	148,631	151,175
5306	HEALTH TEST SUPPLIES	199	284	200	250
5308	WATER SAMPLES	10,427	10,405	11,350	11,400
5309	JANITORIAL SUPPLIES	20,977	25,483	25,000	26,000
5310	VEHICLE MAINTENANCE	224,635	238,037	254,345	276,245
5311	BLDG/GROUNDS MAINTENANCE	157,768	78,520	199,875	224,480
5312	MEDICAL SUPPLIES	16,474	20,078	19,450	26,402
5313	IS MISC EQPT & SUPPLIES	84,245	139,258	116,810	274,915
5314	MINOR STREET REPAIRS	38,392	34,686	30,000	30,000
5315	SMALL TOOLS & EQUIPMENT	57,101	76,270	63,350	144,107
5316	RANGE SUPPLIES	36,639	35,370	38,235	37,253
5317	MISC OPERATING SUPPLIES	87,326	129,383	76,205	96,430
5318	OFFICE SUPPLIES	43,192	40,069	40,825	41,325
5319	PROTECTIVE CLOTHING/SUPL	51,029	44,485	46,963	44,285
5320	STREET SIGNS	22,493	25,221	35,000	30,000
5322	WATER CHARGE	36,411	37,959	28,450	28,450
5323	AWARDS/DECORATIONS	1,481	3,666	5,100	5,550
5324	POLICE DUI FUND EXPENSES	8,473	8,905	0	0
5325	INVESTIGATIVE FUNDS	785	1,578	5,360	1,500
5327	IS MISC SOFTWARE	28,741	55,383	54,885	57,850
5333	BUSINESS RECRUITMENT	56,120	83,413	82,720	112,820
5340	LIFT STATIONS	13,365	24,885	25,000	30,000
5341	METERS	10,249	104,593	21,820	45,500
5342	SEWER LINE MAINTENANCE	72,550	71,848	75,000	65,000
5344	WATER MAIN MAINTENANCE	67,343	70,048	60,000	80,000
5345	WATER STORAGE MAINT	30,768	33,144	20,000	20,000
5401	MOBILE EQUIPMENT	261,926	214,780	1,007,000	1,082,000
5406	MISCELLANEOUS EQUIPMENT	0	0	0	185,000
5407	OFFICE EQUIPMENT	46,565	8,100	0	0
5408	BUILDING EQUIPMENT	12,150	35,473	108,000	0
5411	SPECIAL EQUIPMENT	121,725	2,303	0	135,000

**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2012 ACTUAL	FY2013 ACTUAL	2014 BUDGET	FY2015 BUDGET
5412	IS CAPITAL EQPT/SUPPLIES	0	0	20,000	238,244
5413	IS CAPITAL SOFTWARE	0	60,939	0	0
5420	LAND ACQUISITION	0	546,634	500,000	0
5502	SANITARY SEWER IMPROVEMNT	178,641	271,657	395,000	1,768,000
5503	WATER IMPROVEMENTS	729,880	320,870	4,353,850	2,115,000
5504	STORM SEWER IMPROVEMENTS	20,495	329,178	1,415,000	140,000
5506	STREETSCAPE IMPROVEMENTS	401,656	389,679	1,518,800	2,956,260
5507	SIDEWALK IMPROVEMENTS	155,339	183,449	331,500	245,450
5508	PAVEMENT IMPROVEMENTS	941,020	2,654,881	1,868,000	2,093,000
5509	BUILDING IMPROVEMENTS	13,917	1,296	0	0
5512	BRIDGE IMPROVEMENTS	0	200,057	425,500	200,000
5513	WATERWAY IMPROVEMENTS	20,651	2,911	0	0
5531	GENERAL MAINTENANCE	0	0	0	0
5609	FISCAL AGENT FEES	9,075	6,185	6,680	6,800
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-3,030	-6,573	0	0
5623	BOND PRINCIPAL	1,937,176	2,216,377	2,478,179	2,754,938
5624	BOND INTEREST EXPENSE	3,133,265	3,108,005	3,004,732	2,893,762
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	33,498	0	0	0
5629	BOND ISSUANCE COSTS	176,213	0	0	0
5631	PAYMENT - BOND ESCROW	4,037,582	0	0	0
5701	CONTINGENCIES	38,449	17,367	0	0
5702	REFUND PENSION CONTRIBUTI	44,263	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,163,755	1,152,870	1,189,396	1,237,488
5704	RETIREMENT PENSION	3,444,743	3,628,409	3,869,000	4,216,000
5705	NWWC WATER CHARGE	1,707,719	1,649,643	1,650,000	1,650,000
5706	TRANSFER TO DEBT SERVICE	447,200	492,023	537,844	582,900
5707	TRANSFER TO CERF	1,070,927	85,424	696,070	848,913
5710	DEPRECIATION EXPENSE	1,024,783	1,025,752	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-2,736	-585	0	0
5714	NON-DUTY DISABILITY PENSN	58,646	59,885	61,700	63,000
5716	DUTY DISABILITY PENSION	404,334	466,656	492,100	495,000
5718	SURVIVING SPOUSE PENSION	389,371	407,253	443,100	404,500
5750	TIF INCENTIVE PAYMENTS	4,577,214	1,858,453	1,705,639	1,074,099
5751	SALES TAX SHARING AGRMNT	878,864	-254,403	150,000	140,000
5755	TRANSFER TO GRANT FUND	0	0	0	0
5801	TRANSFER TO GENERAL FUND	53,372	0	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	225,000	150,000	180,000	210,000
5822	TRANSFER TO 2008 BOND	1,300,000	860,000	310,089	294,367
5827	TRANSFER TO 2001 BONDS	7,145	0	0	0
5831	TRANS TO TOWN CENTER TIF	0	1,122,800	0	4,200,000
5832	TRANSFER TO S.MIL TIF	0	0	1,109,834	0
5834	TRANSFER TO CAP PROJ FUND	800,000	0	0	0
5838	TRANSFER TO CROSSROAD TIF	0	0	6,419,668	0
5839	TRANSFER TO NORTH TIF	423,194	409,001	406,525	410,625
5840	TRF TO WATER & SEWER FUND	13,864	5,255	0	0
5851	TRANSFER TO LIABILITY INS	200,000	0	0	0

**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2012 ACTUAL	FY2013 ACTUAL	2014 BUDGET	FY2015 BUDGET
5855	TRANSFER TO GRANT FUND	80,824	35,367	43,416	49,082
5861	TRANSFER TO POL PENSION	0	0	102,000	0
5862	TRANSFER TO FIRE PENSION	0	0	102,000	0
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
		69,294,899	64,022,041	81,496,736	78,483,796

EXPLANATION OF EXPENDITURES SECTION

Expenditures are divided into seven sections by fund type:

General Fund**Special Revenue Funds****Debt Service Funds****Capital Projects Funds****Enterprise Fund****Internal Service Fund****Fiduciary Funds**

Within each section, budgeted expenditures are further segregated by fund and/or function.

The General Fund is the major operating fund of the Village and is divided into seven departments: Administrative Services; Finance Department; Community Development; Human Services; Police; Fire; and Public Works. At the beginning of each department is a re-cap of the budgeted expenditures with a graph of the historic budget levels for the department, along with an organization chart for the department.

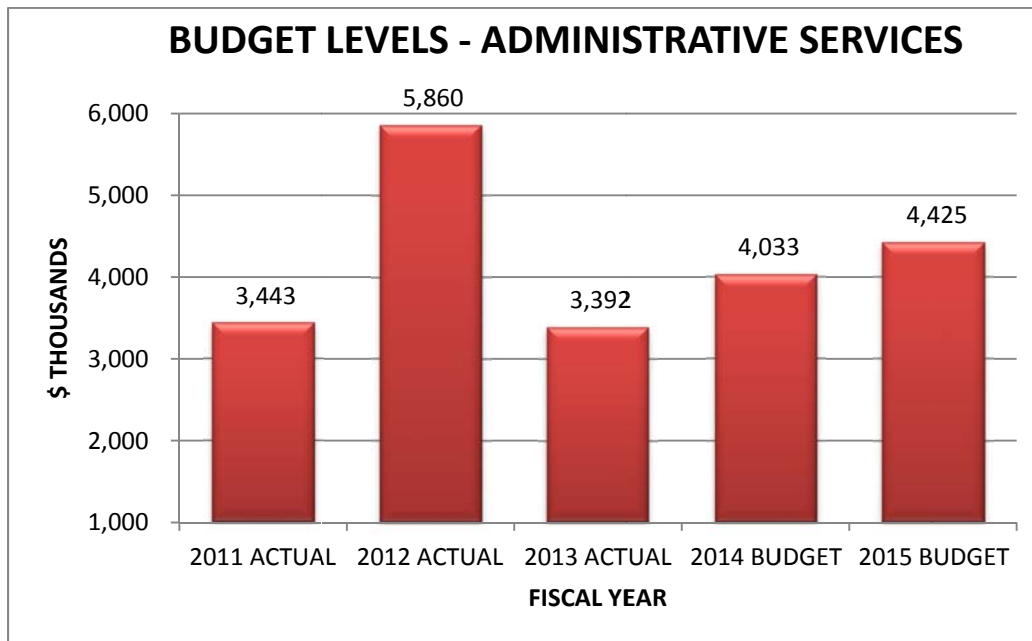
Next is a narrative detailing the ***function, achievements and budget year goals together with a chart of performance measures*** as prepared by the department. Significant capital improvements which were accomplished and which are planned are also explained.

Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison between the current fiscal year and the previous year. The purpose of these charts is to track year-to-year changes in the personnel needs of the Village of Wheeling.

Finally, we have included a budget worksheet for each cost center which details ***line item budgeted expenditures*** broken down by account number. These are compared with year to date expenditures for the prior year and actual figures for the two years prior to that. The two final columns show the ***justification*** supporting each line item and the current year board approved figure.

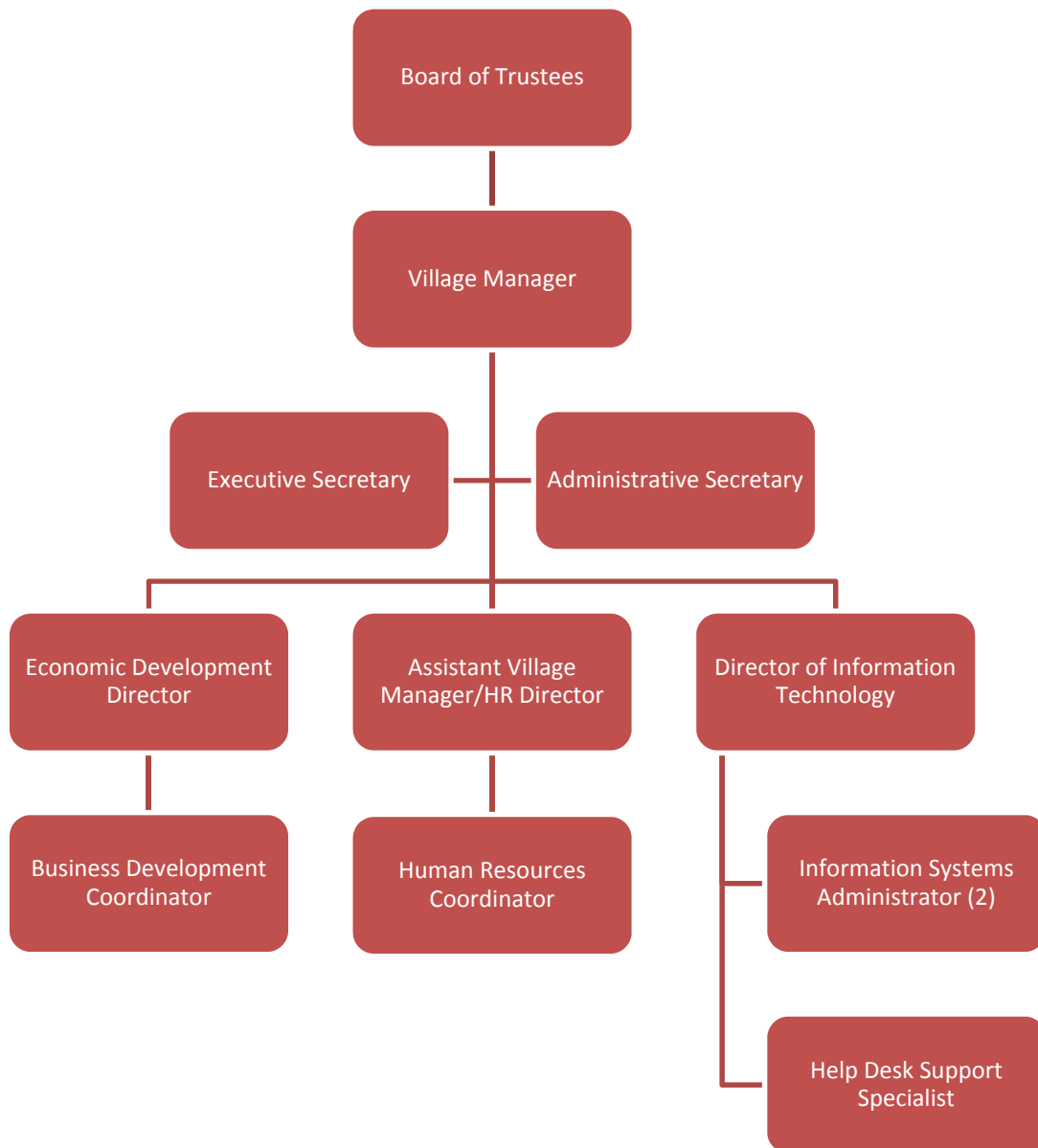
GENERAL FUND**Administrative Services Department**

Administration & Board of Trustees	\$2,317,729
IT Department	898,582
Human Resources	249,331
Legal Division	384,850
Regional / Special Agencies	2,500
Special Events	68,000
Solid Waste System	504,503
TOTAL	\$4,425,495



NOTE: THE LEGAL DIVISION DOES NOT INCLUDE ALL THE LEGAL COSTS OF THE VILLAGE. SOME LEGAL COSTS ARE BUDGETED IN THE TIF FUNDS AS WELL.

**Village of Wheeling
Administrative Services Department
January 1, 2015**










Administrative Services Department




Department Description: The Administrative Services Department is comprised of the elected officials and the village clerk, the village manager's office, and the human resources, economic development, and information technology functions; legal services are also coordinated by this department. In addition to these day-to-day activities, the department provides professional staff for meetings of the corporate authorities and the Board of Fire and Police Commissioners.

2014 ACCOMPLISHMENTS

STATED GOAL: Strategic plan for existing TIF districts

-  Negotiated successfully with other taxing districts to establish the Town Center-II and Southeast-II Tax Increment Financing Districts.
-  Executed a Redevelopment Agreement for the development of Wheeling Town Center at 351 West Dundee Road, the former Wickes Furniture site.
-  Executed a Redevelopment Agreement for the Northgate Crossings multi-family development at 250 Northgate Parkway, the former Kenny Construction site.
-  Promoted the vacant retail space at the Prairie Crossings shopping center, assisting the recruitment of tenants including Spears Bourbon—Burgers—Beer, PostNet, Subway, and Dunkin' Donuts.
-  Partnered with the owners of the former Don Roth's restaurant at 61 North Milwaukee Avenue to demolish the vacant structure and prepare the site for redevelopment.
-  Promoted the sale and redevelopment of Village-owned sites on South Milwaukee Avenue with site improvements and upgraded signage.
-  Engaged with Commonwealth Edison representatives to bring about upgrades to the electrical infrastructure for several South Milwaukee Avenue properties to help ensure reliable service.

STATED GOAL: Sustain and maintain service levels

-  Conducted a formal strategic planning process, defining and applying the Village's core values in order to create a framework for organizing its efforts on behalf of Wheeling residents and businesses and shaping the community's growth in the long run.
-  Expanded the Police Department Communication Center and negotiated an agreement to provide dispatch services for the City of Des Plaines, thereby creating a new and significant stream of revenue for the Village.
-  Coordinated the construction of second-floor office space at the Village's Public Works facility and leased the space to the Solid Waste Agency of Northern Cook County for use as their main administrative offices, thereby creating a new stream of revenue for the Village.

- ⊗ Coordinated the aggregate purchase of electricity with a consortium of neighboring municipalities, saving Wheeling residents on their supply costs while maintaining a supply drawn entirely from renewable resources.
- ⊗ Amended the municipal code to create an effective mechanism for the regulation of video gaming establishments via limitations on certain liquor license classes.
- ⊗ Partnered extensively with local business leaders in the comprehensive revitalization of the Wheeling / Prospect Heights Area Chamber of Commerce & Industry as part of an overall effort to enhance outreach to local businesses, enhance the business climate for the greater Wheeling community, revitalize Wheeling's community image, and foster effective and cooperative relationships.
- ⊗ Partnered with Wheeling High School on the Business Incubator class and mentoring program.
- ⊗ Assisted Solex College with the application process for the State of Illinois' industrial maintenance certification program, a program that will foster partnerships with manufacturing and educational institutions that support local job creation and workforce sustainability for existing businesses.
- ⊗ Successfully negotiated three responsible two-year collective bargaining agreements with the Combined Counties Police Association (CCPA), one representing Police Officers, the second representing Police Sergeants, and the third representing Police Dispatchers, Records Clerks, and Community Service Officers.
- ⊗ Successfully negotiated a responsible three-year collective bargaining agreement with the American Federation of State, County and Municipal Employees, Council 31, representing Public Works Maintenance Operators, Mechanics and Water Operators.
- ⊗ Amended certain provisions of the Personnel Policy Manual to address recently enacted legislation concerning cellular phone usage while driving, the concealed carry of firearms, and medical cannabis, and distributed the new provisions to all employees.
- ⊗ Coordinated the establishment of new Board of Fire and Police Commissioners eligibility registers for the positions of Police Sergeant and Fire Lieutenant.
- ⊗ In conjunction with the Police Department, managed the recruitment and full orientation of eleven new Police Dispatchers brought about as a result of the dispatch services agreement executed between the Village and the City of Des Plaines.
- ⊗ Recruited and hired replacements for position vacancies, including Assistant Finance Director, Civil Engineer I, Utility Billing / Revenue Collection Coordinator, Public Works Administrative Secretary, Firefighter/Paramedic, four Police Officers, part-time Fire Training Officer, part-time Public Works Clerk, fourteen seasonal employees, and two crossing guards.
- ⊗ Continued to coordinate negotiated changes to health insurance plans in response to the Affordable Care Act, reviewing and updating plan documents and identifying and implementing changes intended to minimize costs.
- ⊗ Completed an upgrade of the Pentamotion municipal software used by many departments to perform core administrative functions.

- ⊗ Finished the implementation of software needed to monitor the Village's new water meter reading system, which will provide greater efficiency and accuracy, and which includes automated notification features to help staff identify water leaks in a more timely manner.
- ⊗ Upgraded the IT infrastructure in the Police Department 9-1-1 Center to prepare for the additional dispatching services to be provided to the City of Des Plaines starting in January 2015.
- ⊗ Enhanced the Village's cyber identity by expanding its social media presence with new Facebook and Twitter accounts, which join the Village's previously-established YouTube channel.
- ⊗ Upgraded the cable television channel video server in order to provide a new improved look with many new additional features, such as an informational text crawl, and an emergency message text overlay.

STATED GOAL: Comprehensive plan to improve the appearance of Wheeling

- ⊗ Developed a policy for achieving code compliance in annexed areas, gathered data regarding home-based businesses through a survey, and communicated Village requirements to residents.
- ⊗ Adopted a policy to reduce the idling of Village vehicles and to encourage reductions in vehicle idling Village-wide.

STATED GOAL: Hire a marketing firm to recruit businesses to the Village's commercial areas

- ⊗ Promoted Wheeling through a multimedia advertising campaign focused on corporate, industrial and retail business attraction; promoted leasing and redevelopment opportunities at regional conventions and business networking events; delivered formal presentations and speeches for the International Council of Shopping Centers, Lambda Alpha, and the Illinois City/County Management Association to promote commercial development opportunities and business attraction to Wheeling.
- ⊗ Posted quarterly updates on available commercial real estate property listings on the Available Properties page on the Village website, and continued to develop and implement an interactive commercial property search engine in the Business section of the Village website to enhance site search capabilities for prospective businesses.
- ⊗ Updated and printed additional Village of Wheeling informational brochures for use in business recruitment efforts, and updated the Wheeling Restaurant and Catering Guide to reflect changes in the community's restaurant portfolio.

2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access

- ⊗ Determine cost parameters, and develop and recommend to the Village Board a plan for additional pedestrian and bikeway signage.

IDENTIFIED GOAL: Seek to increase neighborhood engagement, awareness, and pride

- ⊗ Prepare a map to identify Village neighborhoods.

IDENTIFIED GOAL: Encourage a good working partnership with the school districts to address common issues affecting the districts and the Village

- ⊗ Initiate discussions between the Village and various school district officials to foster a working partnership, and schedule regular meetings between key administrators to discuss issues of common interest.

IDENTIFIED GOAL: Create a multi-year property tax levy plan

- ⊗ Retain a consultant to develop a long-term financial plan focusing on realistic projections concerning the Village's tax levy and other revenue streams, present these recommendations to the Village Board, and adopt an acceptable plan that provides adequate and sustained funding of core Village services.

IDENTIFIED GOAL: Create an analytical service/needs based staffing model for all departments

- ⊗ Conduct a comprehensive staffing study that addresses realistic current and future needs, focusing on span of control, function oversight and supervision, primarily with respect to public safety operations of the Village.
- ⊗ Begin negotiations with the Combined Counties Police Association (CCPA) and the Wheeling Firefighters Association, Local 3079, of the International Association of Firefighters (IAFF) for successor collective bargaining agreements covering Police Officers, Police Sergeants, certain non-sworn Police employees, Firefighter/Paramedics and Fire Lieutenants.
- ⊗ Coordinate the establishment of new Fire and Police Commission eligibility registers for the positions of Police Officer and Firefighter/Paramedic.
- ⊗ Amend the Board of Fire and Police Commissioners Rules and Regulations to remain in compliance with changes in legislation affecting Firefighter testing procedures.



IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Work with the Northwest Municipal Conference, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities, and prepare recommendations of feasible options to be considered by the Village Board for the 2016 Budget.






IDENTIFIED GOAL: Coordinate Wheeling Town Center review and approval by Plan Commission and Village Board

- ⊗ Guide developer through the Planned Unit Development process, Plan Commission review, and final Village Board approval.
- ⊗ Secure Community Boulevard traffic signal agreements.
- ⊗ Market Town Center to retailers and restaurants to promote leasing efforts.



IDENTIFIED GOAL: Create a marketing plan aimed at placing desirable uses on vacant Village-owned sites

-  Identify beneficial uses for village-owned sites and implement a marketing plan to attract said uses to the Village.
-  Create a “Development Corner” on the Village website to promote new development on, and redevelopment of, Village-owned sites, and other properties in the Village.


IDENTIFIED GOAL: Fill vacant retail space, develop available sites, and redevelop properties where appropriate

-  Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail space, vacant sites, and redevelopment opportunities.
-  Prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment.
-  Promote redevelopment opportunities and retail opportunities throughout the community, with particular focus on sites in the Town Center area, the former Kmart site, the former Don Roth’s site, the former Le Francais site, and the Village-owned land on Milwaukee Avenue.
-  Promote redevelopment in the Town Center-II and the Southeast-II TIF Districts to maximize the redevelopment opportunities in these important districts.
-  Continue to develop a formal strategy in conjunction with Chicago Executive Airport and its Master Plan to address the short- and long-term development objectives for the Southeast-II TIF District.



IDENTIFIED GOAL: Expand beautification initiatives

-  Develop a Village-wide streetscape plan.
-  Pursue code compliance in annexed areas according to the policy and timeline established by the Board of Trustees.





IDENTIFIED GOAL: Address regional mass transit

-  Capitalize on membership in the Northwest Municipal Conference, specifically through leadership of the Transportation Committee, to lobby for regional transportation initiatives, including the expansion of weekday Metra service and the implementation of weekend rail service, an increase existing Pace bus service and routing between regional destination points, and the synchronization of traffic signals throughout the northwest suburbs.







IDENTIFIED GOAL: Develop a plan to address Dundee Road and Northgate Parkway intersection congestion

-  Continue discussion with the Regional Transportation Authority and Canadian National Railway regarding reducing the traffic impact of northbound rail service and the crossing gates on Dundee Road.
-  Investigate opportunities to modify the intersection of Dundee Road and Northgate Parkway to allow secondary traffic movement.




IDENTIFIED GOAL: Enhance the Village's cyber identity

-  Improve cable TV channel appearance and organization.
-  Create an online community events calendar portal.
-  Research options for a mobile app for smartphones and tablets that would enable users to submit electronic service requests from mobile devices.
-  Redesign the Village website and improve its responsiveness to mobile devices.


IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy

-  Initiate a process to update the Village slogan.
-  Update marketing materials, including the Economic Development brochure and the Community Map.
-  Promote Wheeling as a destination for travelers and tourists through membership in Chicago's North Shore Convention & Visitors Bureau.
-  Maintain up-to-date business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village's website, and post information on commercial real estate listings on the Village's Available Properties page.
-  Promote Wheeling through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, with placement in publications and outlets reaching targeted business audiences.
-  Promote leasing and redevelopment opportunities at regional conventions and business networking events.





IDENTIFIED GOAL: Use the budget process to reflect the Village's vision for governance

-  Engage an independent consultant to study and evaluate the current conditions of major funds, and present recommendations to the Village Board in order to create short- and long-term financial plans and policies.
-  Foster a culture of innovation at the department level where new ideas are actively encouraged.
-  Establish a comprehensive Stormwater Master Plan that addresses the planning and financing of stormwater management and flood mitigation improvements Village-wide.

IDENTIFIED GOAL: Implement the strategic plan

-  Provide six-month written status reports to the Village Board and engage open discussion between the Village Board and staff regarding the status of the Strategic Plan every 18 months at a workshop meeting.

IDENTIFIED GOAL: Engage at the elected-official level with other government and private agencies to promote common goals and build alliances

-  Become more engaged and establish a leadership role at the Northwest Municipal Conference.
-  Coordinate annual planning and discussion sessions with the Park District.
-  Initiate discussions between the Village and various school district officials to foster working partnerships.
-  Continue active collaboration with the greater Wheeling business community, the Wheeling / Prospect Heights Area Chamber of Commerce & Industry, and supportive state and local agencies as part of overall effort to improve relationship development with local business owners, enhance business retention, and support business recruitment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Computer Network uptime	>95%	99.86% (12 hours of downtime)	99.81% (16 hours of downtime)	99.77% (20 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (all 3 incidents took under 1 day)	100% (all 5 incidents took under 1 day)	96.33% (4 of 109 incidents took over 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	98.53% (17 of 1,153 incidents took over 5 days)	95.87% (61 of 1,480 incidents took over 5 days)	94.55% (77 of 1,322 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	95.71% (3 of 70 low priority incidents took over 10 days)	96% (2 of 50 low priority incidents took over 10 days)	95.94% (3 of 74 low priority incidents took over 10 days)
Employee Satisfaction with IT Department	>95%	90.90% (70 of 77 employees were very satisfied)	98.72% (154 of 156 employees were very satisfied)	97.70% (128 of 131 employees were very satisfied)
Stated Goal: Sustain and maintain service levels Type of Measure: Output				
Number of contacts with potential businesses/developers	40/month*	93.3/month*	50.5/month*	9/month
*This measurement now includes emails, phone calls, and in-person meetings.				
Number of retention contacts with existing businesses	10/month*	15.4/month	17/month	8.5/month
*This measurement now includes emails, phone calls, and in-person meetings.				

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
Administration & Board of Trustees			
Village Manager	1	1	-
Assistant Village Manager / HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Secretary	1	1	-
Administrative Secretary	1	1	
TOTAL FULL-TIME	5.5	5.5	---
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
TOTAL PART-TIME	8	8	---
IT Department			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
TOTAL FULL-TIME	4	4	---
Human Resources			
Assistant Village Manager / HR Director	.5	.5	-
Human Resources Coordinator	1	1	-
Human Resources Assistant	0	0	-
TOTAL FULL-TIME	1.5	1.5	---

**FY 2015 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1600	5101	LONGEVITY	600	600	1,000	LONGEVITY	1,000
TOTAL JUSTIFICATION:							1,000
1600	5102	OVERTIME	0	398	0		
TOTAL JUSTIFICATION:							
1600	5103	SEASONAL HELP	0	856	1,286	SALARY FOR ONE (1) TEMPORARY POSITION (PREVIOUSLY BUDGETED IN THE STREET DIVISION)	7,000 0
TOTAL JUSTIFICATION:							7,000
1600	5104	SALARIES	499,457	492,798	531,733	SALARIES FOR PROGRAM EMPLOYEES	536,841
TOTAL JUSTIFICATION:							536,841
1600	5105	LOCAL TRAINING & MEETINGS	208	3,970	14,969	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMINISTRATION) MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL ASSN OF INDUSTRIAL REAL ESTATE EDNETWORK.ORG ICSC: SPRING 2015 - MIDWEST IDEA EXCHANGE ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION ICSC: OCTOBER - CHICAGO DEAL MAKING LAMBDA ALPHA RETAIL REAL ESTATE PROFESSIONAL NETWORK WPH CHAMBER OF COMMERCE GOLF OUTING URBAN LAND INSTITUTE COMMERCIAL BUSINESS RECRUITMENT EVENT MANUFACTURING RETENTION/RECRUITMENT EVENT FOOD AND EXPENSES FOR ON-SITE MEETINGS (ECON DEV) STAFF & ELECTED OFFICIALS NETWORKING EVENTS (MOVED FROM 1600-5205)	0 2,000 0 210 120 240 260 680 510 600 380 2,500 2,500 500 5,000 0
TOTAL JUSTIFICATION:							15,500
1600	5108	EMPLOYER CONTRIBUTIONS	100,307	91,058	97,140	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	96,205 0
TOTAL JUSTIFICATION:							96,205
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	SLDPA RETIREE CONTRIBUTN	0	7	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	1,731	1,788	1,881	SICK LEAVE BUY BACK PROGRAM COSTS	2,036
TOTAL JUSTIFICATION:							2,036
1600	5201	ADVERTISING & PUBLISHING	1,581	1,952	3,625	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
TOTAL JUSTIFICATION:							3,500
1600	5204	CODIFICATION	5,929	7,364	5,554	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE	0 7,000 500
TOTAL JUSTIFICATION:							7,500
1600	5205	MULTIPLE DAY TRAINING	12,198	8,915	6,822	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR/AVM ILLINOIS CITY MANAGEMENT ASSOCIATION - WINTER CONF.	2,400 950
TOTAL JUSTIFICATION:							3,350
1600	5206	CONSULTING SERVICES	11,376	59,005	17,535	CONSULTING SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
1600	5207	IS SERV & MAINT AGREEMENT	68,909	85,027	79,193	EIGHTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	90,000

**FY 2015 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1600.	5207.	IS SERV & MAINT AGREEMENT...	68,909 ...	85,027 ...	79,193 ...	WEBSITE UPGRADE - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0 30,000
TOTAL JUSTIFICATION:							120,000
1600	5209	ENERGY	11,056	20,349	34,403	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 36,750
TOTAL JUSTIFICATION:							36,750
1600	5212	EMPLOYEE HEALTH INSURANCE	50,689	48,962	62,043	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	64,666 0
TOTAL JUSTIFICATION:							64,666
1600	5213	GEN LIABILITY INSURANCE	10,431	10,684	12,395	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 15,084
TOTAL JUSTIFICATION:							15,084
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	1,333	105	2,314	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 1,200 0
TOTAL JUSTIFICATION:							1,200
1600	5222	MEMBERSHIP DUES	24,772	25,060	25,098	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION-DUE IN SEPTEMBER EACH YEAR MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM APWA SAM'S CLUB MEMBERSHIP (ALL DEPTS) CHICAGOLAND RESTAURANT BROKERS ASSOCIATION INTERNATIONAL COUNCIL OF SHOPPING CENTERS LAMBDA ALPHA REGIONAL RETAIL REAL ESTATE NETWORK WPH CHAMBER OF COMMERCE CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES AND 1ST INSTALLMENT OF INITIAL ENROLLMENT FEE - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0 19,200 1,320 650 2,500 1,600 100 200 500 185 245 400 150 450 200 0 0 0 114,475
TOTAL JUSTIFICATION:							142,175
1600	5224	VILLAGE NEWSLETTER	41,937	0	0		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	20,778	36,400	38,760	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 26,000 15,900
TOTAL JUSTIFICATION:							41,900
1600	5228	PRINTING & BINDING	109	1,214	735	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 1,000
TOTAL JUSTIFICATION:							1,000
1600	5232	RENTAL AGREEMENTS	2,958	2,863	2,147	LEASE AGREEMENT FOR FP1500 INSERTER	2,880
TOTAL JUSTIFICATION:							2,880
1600	5238	TELE-COMMUNICATION SERV	184,828	216,883	213,135	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES	0

FY 2015 BUDGET WORKSHEET
ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1600.	5238.	TELE-COMMUNICATION SERV...	184,828 ...	216,883 ...	213,135 ...	NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15 - 5238) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15 - 5238) ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING AGREEMENT WITH DES PLAINES	0 180,000 35,000 0 0 0 5,500 0 8,400 0
TOTAL JUSTIFICATION:							228,900
1600	5239	CELLULAR SERVICES	78,756	88,020	78,411	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 15 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS 3 @ \$30/MO X 12 MONTHS FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: (MOVED FROM 15 - 5231) FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	65,000 5,000 0 2,700 0 3,360 0 0 4,800 14,400
TOTAL JUSTIFICATION:							95,260
1600	5242	RETIREE HEALTH INSURANCE	18,971	19,413	19,021	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	21,192
TOTAL JUSTIFICATION:							21,192
1600	5244	DUPLICATION SERVICES	1,704	2,791	0	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
TOTAL JUSTIFICATION:							6,000
1600	5299	MISC CONTRACTUAL SERVICES	0	8,470	124,422		
TOTAL JUSTIFICATION:							
1600	5301	AUTO PETROL PRODUCTS	0	0	832		
TOTAL JUSTIFICATION:							
1600	5302	BOOKS & SUBSCRIPTIONS	5,833	7,161	7,018	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS	200 7,620 100
TOTAL JUSTIFICATION:							7,920
1600	5310	VEHICLE MAINTENANCE	0	0	203		
TOTAL JUSTIFICATION:							
1600	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5313	IS MISC EQPT & SUPPLIES	3,413	1,582	316	TWO (2) REPLACEMENT COMPUTER SYSTEMS FOR ED STAFF IPAD (1)	3,500 650
TOTAL JUSTIFICATION:							4,150
1600	5315	SMALL TOOLS & EQUIPMENT	435	1,452	510	MISCELLANEOUS	500
TOTAL JUSTIFICATION:							500
1600	5317	MISC OPERATING SUPPLIES	3,187	6,620	4,586	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	4,000
TOTAL JUSTIFICATION:							4,000
1600	5318	OFFICE SUPPLIES	10,525	11,442	8,620	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER VM ADJUSTMENT	0 1,500 10,800 -1,300

**FY 2015 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							11,000
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	150	572	8,469	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	1,000
						ANNUAL APPRECIATION PARTY	16,000
						VM ADJUSTMENT	-16,000
TOTAL JUSTIFICATION:							1,000
1600	5333	BUSINESS RECRUITMENT	56,010	53,673	50,945	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS:	0
						BUSINESS FACILITIES NATL INDSTRL MGZN: 3X ADS,WEB,ENWS	18,000
						DINING & CATERING GUIDE	5,000
						FRANCE PUBLICATIONS	5,300
						MISC ADS: 1X AD SPECIALS, DESIGN AND PUBLISH COST (2-3)	5,000
						MISC LOCAL BUSINESS PROMO: IE. DINE AROUND WHEELING	5,000
						LOCAL BUSINESS/VOW PROMO: TASTE OF THE TOWN 2015	5,000
						VOW MARKETING MATERIALS: UPDATES, PRINT COSTS	10,800
						INC. WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS, ETC.	0
						INC. RADIO SPOT AD AND MULTI-MEDIA PLATFORM PLACEMENT	0
						WHEELING JOURNAL & TOPICS ANNUAL PROGRESS REPORT	1,200
						WINDY CITY GUIDE REGL REC MGZN: 4X, 1 PG ADS, E-NEWS	10,500
						BISNOW: 10X ADS, 2 EDIT'S, COMML RE E-NEWS	875
						BROKER SAVANT: REAL ESTATE LISTINGS SEARCH ENGINE	170
						CRAIN'S CHICAGO BUSINESS: 3 MOS. ADS, COMML RE E-NEWS	1,750
TOTAL JUSTIFICATION:							68,595
1600	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	500,000	0	0		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	15,526	109,235	202,900	FRESH FARMS SALES TAX INCENTIVE (BASED ON FINANCIAL ADVISOR ANALYSIS) - AN OFFSETTING REVENUE EXISTS FOR THIS EXPENDITURE	215,000
							0
							0
TOTAL JUSTIFICATION:							215,000
1600	5751	SALES TAX SHARING AGRMNT	878,864	(254,403)	(16,436)	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	140,000
TOTAL JUSTIFICATION:							140,000
1600	5812	TRANSFER TO FFIB FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5827	TRANSFER TO 2001 BONDS	7,145	0	0		
TOTAL JUSTIFICATION:							
1600	5831	TRANS TO TOWN CENTER TIF	0	12,966	0		
TOTAL JUSTIFICATION:							
1600	5834	TRANSFER TO CAP PROJ FUND	800,000	0	0		
TOTAL JUSTIFICATION:							
1600	5839	TRANSFER TO NORTH TIF	423,194	407,425	406,525	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	410,625
TOTAL JUSTIFICATION:							410,625
1600	5851	TRANSFER TO LIABILITY INS	200,000	0	0		
TOTAL JUSTIFICATION:							

FY 2015 BUDGET WORKSHEET
ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
			4,054,900	1,592,677	2,048,109		2,317,729

**FY 2015 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1750	5101	LONGEVITY	1,200	1,600	1,600	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1750	5103	SEASONAL HELP	0	0	0	SALARY FOR ONE (1) P/T TEMPORARY POSITION	4,320
TOTAL JUSTIFICATION:							4,320
1750	5104	SALARIES	314,691	328,544	354,192	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	369,639
TOTAL JUSTIFICATION:							369,639
1750	5105	LOCAL TRAINING & MEETINGS	3,908	3,577	3,927	PC & NETWORK TRAINING FOR IT STAFF CBT NUGGETS ONLINE IT TRAINING - ANNUAL SUBSCRIPTION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	68,726	67,187	72,561	IMRF/FICA/MEDICARE	73,141
TOTAL JUSTIFICATION:							73,141
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	1,432	1,933	2,006	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,180
TOTAL JUSTIFICATION:							2,180
1750	5205	MULTIPLE DAY TRAINING	0	0	818		
TOTAL JUSTIFICATION:							
1750	5207	IS SERV & MAINT AGREEMENT	197,250	183,717	184,475	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY, ANTISPAM, ANTIMALWARE SOFTWARE MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 12,000 8,500 3,000 35,000 60,000 40,000 24,000 5,000
TOTAL JUSTIFICATION:							200,500
1750	5212	EMPLOYEE HEALTH INSURANCE	69,026	70,583	67,886	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	69,364
TOTAL JUSTIFICATION:							69,364
1750	5220	MAINT OFF/SPEC EQUIPMENT	1,089	684	1,693	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	750 2,000
TOTAL JUSTIFICATION:							2,750
1750	5222	MEMBERSHIP DUES	100	100	100	ILLINOIS GMIS MEMBERSHIP	100
TOTAL JUSTIFICATION:							100
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	6,457	18,969	37,814	REPLACEMENT OF FOUR COMPUTER SYSTEMS FOR IT DEPT NETWORK SECURITY FIREWALL SYSTEM REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	7,000 15,000 3,000 0
TOTAL JUSTIFICATION:							25,000
1750	5317	MISC OPERATING SUPPLIES	2,071	1,734	2,391	PHOTO ID SYSTEM - ONGOING VIDEO TAPES AND DVD DISKS FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES	1,000 1,000 750

FY 2015 BUDGET WORKSHEET
IT DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							2,750
1750	5318	OFFICE SUPPLIES	55	80	152	IT DEPT SHARE OF PLOTTER SUPPLIES	250
TOTAL JUSTIFICATION:							250
1750	5327	IS MISC SOFTWARE	24,631	41,967	41,531	MICROSOFT OFFICE SUITE VERSION 2010 UPGRADES	15,000
						SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS	12,500
						MICROSOFT NETWORK ACCESS AND EMAIL ACCOUNTS LICENSES	10,000
						MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS:	7,500
						MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER	0
						ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL	0
TOTAL JUSTIFICATION:							45,000
1750	5707	TRANSFER TO CERF	65,443	0	87,125	TRANSFER TO CERF	97,988
TOTAL JUSTIFICATION:							97,988
			756,079	720,677	858,271	898,582	

**FY 2015 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1800	5101	LONGEVITY	600	0	0		
TOTAL JUSTIFICATION:							
1800	5102	OVERTIME	0	487	0		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	129,671	134,744	133,130	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 138,954
TOTAL JUSTIFICATION:							138,954
1800	5105	LOCAL TRAINING & MEETINGS	215	38	395	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR; CEBS CLASSES - HR COORDINATOR)	800 0 0
TOTAL JUSTIFICATION:							800
1800	5108	EMPLOYER CONTRIBUTIONS	28,311	27,299	26,000	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	26,699 0
TOTAL JUSTIFICATION:							26,699
1800	5116	SICK LEAVE ANNL BUY BACK	0	0	0	ANNUAL BUY BACK - HR DIRECTOR	259
TOTAL JUSTIFICATION:							259
1800	5201	ADVERTISING & PUBLISHING	2,504	2,124	1,138	PUBLICATION COSTS FOR JOB ADVERTISEMENTS	2,500
TOTAL JUSTIFICATION:							2,500
1800	5205	MULTIPLE DAY TRAINING	4,097	3,360	3,737	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION GENERAL IPELRA MEETINGS MILEAGE/TOLLS/MEALS	1,250 2,200 250 250
TOTAL JUSTIFICATION:							3,950
1800	5206	CONSULTING SERVICES	5,016	6,681	6,781	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$50/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,600 600 500
TOTAL JUSTIFICATION:							6,700
1800	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	21,342	19,103	17,159	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR COORDINATOR	19,120 0
TOTAL JUSTIFICATION:							19,120
1800	5213	GEN LIABILITY INSURANCE	3,651	3,739	4,338	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 5,279
TOTAL JUSTIFICATION:							5,279
1800	5222	MEMBERSHIP DUES	1,148	1,148	1,140	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	225 375 390 180
TOTAL JUSTIFICATION:							1,170
1800	5226	PERSONNEL SERVICES	3,950	18,370	30,991	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 10,000 1,500 12,000 8,000 0 0

**FY 2015 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							31,500
1800	5228	PRINTING & BINDING	0	0	0	MISCELLANEOUS PRINTING AND BINDING	100
TOTAL JUSTIFICATION:							100
1800	5246	MEDICAL EXAMS	10,830	6,818	11,804	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
TOTAL JUSTIFICATION:							10,000
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	1,294	0	0	REPLACEMENT PRINTER - HR COORDINATOR	500
TOTAL JUSTIFICATION:							500
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	0	149	25	MISCELLANEOUS OPERATING SUPPLIES	200
TOTAL JUSTIFICATION:							200
1800	5318	OFFICE SUPPLIES	411	256	32	OFFICE SUPPLIES	300
TOTAL JUSTIFICATION:							300
1800	5323	AWARDS/DECORATIONS	401	882	1,140	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	1,300 0
TOTAL JUSTIFICATION:							1,300
			213,441	225,199	237,811	249,331	

**FY 2015 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	349,232	365,752	324,672	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES MISC (LABOR NEGOTIATIONS, BOFPC, ETC.) ADMINISTRATIVE HEARING OFFICER	16,000 345,000 10,000 12,000
TOTAL JUSTIFICATION:							383,000
1900	5230	RECORDING FEES	293	500	1,322	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	30	0	0		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVICES	540	270	383	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	0	0	0	SULLIVAN'S LAW DIRECTORY	100
TOTAL JUSTIFICATION:							100
			350,095	366,522	326,377		384,850

**FY 2015 BUDGET WORKSHEET
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1140	5102	OVERTIME	94	0	7,115	OVERTIME EXPENSES RELATED TO FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE	12,000 -12,000
TOTAL JUSTIFICATION:							0
1140	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1140	5201	ADVERTISING & PUBLISHING	0	0	1,002		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	0	0	0	ASCAP RIGHTS FOR FESTIVALS, CH 17 & FRIENDSHIP PARK	500
TOTAL JUSTIFICATION:							500
1140	5228	PRINTING & BINDING	0	1,824	1,037		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	0	0	0	LIFT FOR SEASONAL LIGHTS INSTALLATION (MOVED FROM 1140 - 5299)	7,000 0
TOTAL JUSTIFICATION:							7,000
1140	5297	PROGRAMS/ACTIVITIES EXP	0	0	0	SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP LOLLIPOP LANE DONATION SPECIAL EVENTS COMMITTEE (ITEMS MOVED FROM 1140 - 5299)	500 500 50,000 0
TOTAL JUSTIFICATION:							51,000
1140	5299	MISC CONTRACTUAL SERVICES	0	22,253	48,363	CONTRACTUAL COST FOR FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE	35,000 -35,000
TOTAL JUSTIFICATION:							0
1140	5317	MISC OPERATING SUPPLIES	8,036	20,937	20,594	REPLACEMENT HOLIDAY LIGHTS MISC OPERATING SUPPLIES RELATED TO FIREWORKS DISPLAY (I.E., SIGNS, SNOW FENCE, ETC.) VM ADJUSTMENT - DUE TO NO LAUNCH SITE	9,500 3,000 0 -3,000
TOTAL JUSTIFICATION:							9,500
			8,130	45,014	78,112		68,000

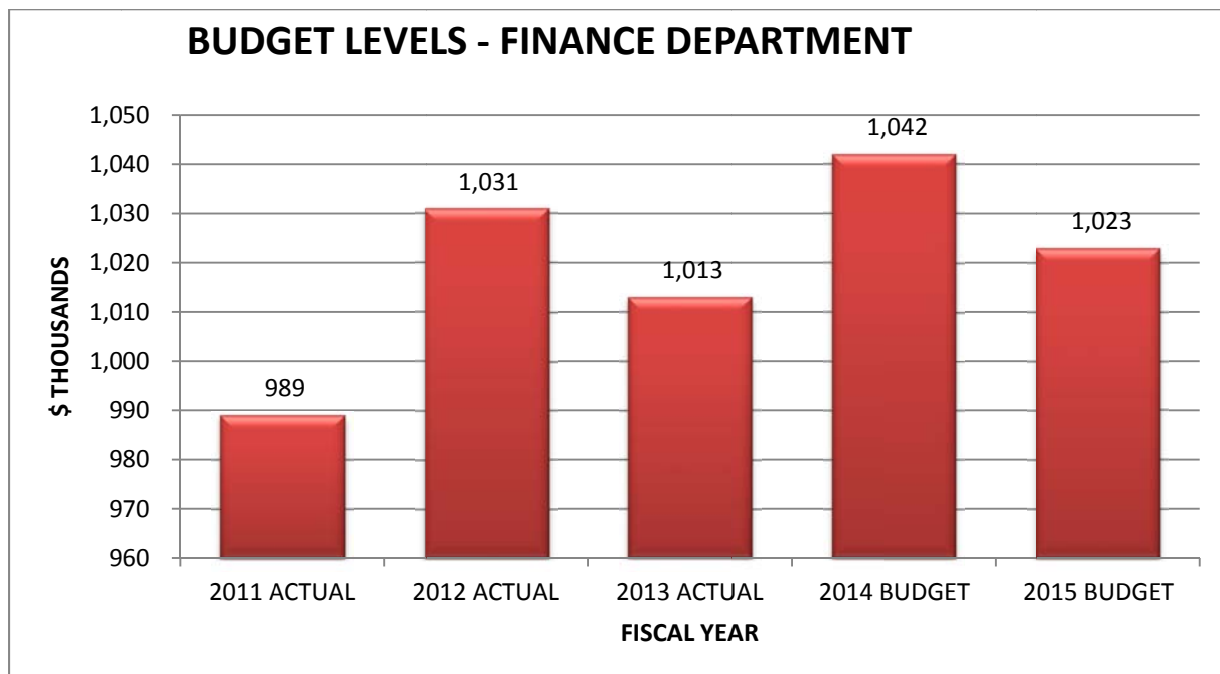
**FY 2015 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1160	5227	POSTAGE	484	491	524	MAILING COSTS (3%) ASSOCIATED WITH WATER BILLING BASED ON 48,800 BILLS AT .34 PER BILL & 1,800 LATE NOTICES AT .46 47,000 X .34 X 3% 1,800 X .46 X 3%	0 0 0 480 25
TOTAL JUSTIFICATION:							505
1160	5228	PRINTING & BINDING	350	381	330	3% OF UTILITY BILL PRINTING CHARGES 50,000 X .16 X 3% SET UP COST \$150 X 12 X 3% LATE CHARGES \$90 X 12 X 3%	0 240 54 32
TOTAL JUSTIFICATION:							326
1160	5231	REG & SPCL AGENCY ASSESS	476,284	441,168	425,713	FIXED COSTS JAN - APR 2015 694.25 TONS X \$2.48 X 4 FIXED COSTS MAY - DEC 2015 706.00 TONS X \$2.53 X 8 OPERATION & MAINTENANCE COST JAN - APR 2015 694.25 TONS X \$56.51=\$39,232 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2015 706.00 TONS X \$57.64= \$40,694 X 8 ESTIMATED AMOUNT FOR TONNAGE OVERAGES	6,890 14,300 0 156,930 0 325,552 0
TOTAL JUSTIFICATION:							503,672
			477,117	442,039	426,566		504,503

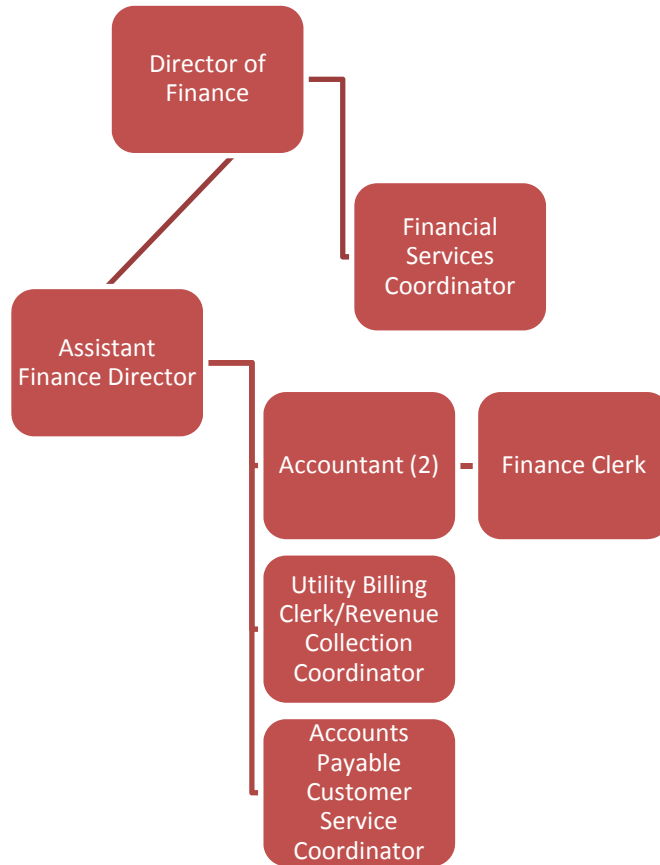
GENERAL FUND

Finance Department

Finance Department.....\$1,023,401



**Village of Wheeling
Finance Department
January 1, 2015**








Finance Department

Department Description: The Finance Department is responsible for all accounting related functions of the Village including accounts payable, accounts receivable, payroll, and financial reporting. In addition to these activities, the department is also responsible for utility billing, risk management, health insurance administration, purchasing and investing, and oversees and coordinates the Village's annual budget process.




2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels



-  Received the GFOA Certificate of Achievement for FY 2013 and the GFOA Distinguished Budget Award for FY 2014.
-  Completed the Pentamotion accounting software upgrade and training.
-  Improved internal control procedures by rewriting the internal control narratives and retraining employees on procedures and processes.
-  Began using the new water meter reading system to become more pro-active with residents and businesses and helping prevent high bills by informing them of possible leaks when detected.
-  Continued to use the Local Debt Recovery system to collect over \$55,000 in outstanding fees due to the Village in FY2014.

2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Earn continued recognition for excellence in budgeting and financial reporting

-  Work with the Village's auditors to complete the 2014 audit and apply for the Certificate of Achievement in Financial Reporting.
-  Apply for and receive the Distinguished Budget Award for the Village's 2015 fiscal year.
-  Implement GASB 67 & GASB 68 pronouncements on Pension Fund Reporting.

IDENTIFIED GOAL: Ensure strong financial policies, practices, and public transparency

-  Implement additional performance measurements to identify and improve Village services.
-  Work with the HR Department to comply with IRS Section 6055 and/or 6056 reporting.

⊗ Work with IT and GIS to ensure that every meter in Wheeling is entered into the GIS System.

⊗ Scan all W-9s into the Pentamotion Accounts Payable software.

IDENTIFIED GOAL: Balance General Fund without reliance on other funds

⊗ Assist the Village Board in creating a multi-year property tax levy plan.

⊗ Prepare recommendations of feasible options regarding alternative revenue sources and cost-sharing opportunities with other government bodies/agencies to be considered by the Village Board for the 2016 Budget.

⊗ Continue to use the Local Debt Recovery system to collect outstanding fees due to the Village.

⊗ Implement a storm water utility fee allowing the Village to fund its storm water related initiatives and projects.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and Maintain Service Levels Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	3	12
Errors in processing payroll checks	<2	0	0	0
Stated Goal: Sustain and Maintain Service Levels Type of Measure: Efficiency				
Invoices processed within 30 days	97%	97%	97%	100.0%
Stated Goal: Sustain and Maintain Service Levels Type of Measure: Output				
Pet Licenses Processed	N/A	114	114	120
Water & Sewer bills issued	N/A	48,285	47,858	47,543
Real estate transfer certificates issued	N/A	987	1,049	1,012
Accounts Payable checks issued	N/A	2,417	2,728	2,646

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	2	2	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	8	8	---

**FY 2015 BUDGET WORKSHEET
FINANCE DEPARTMENT**

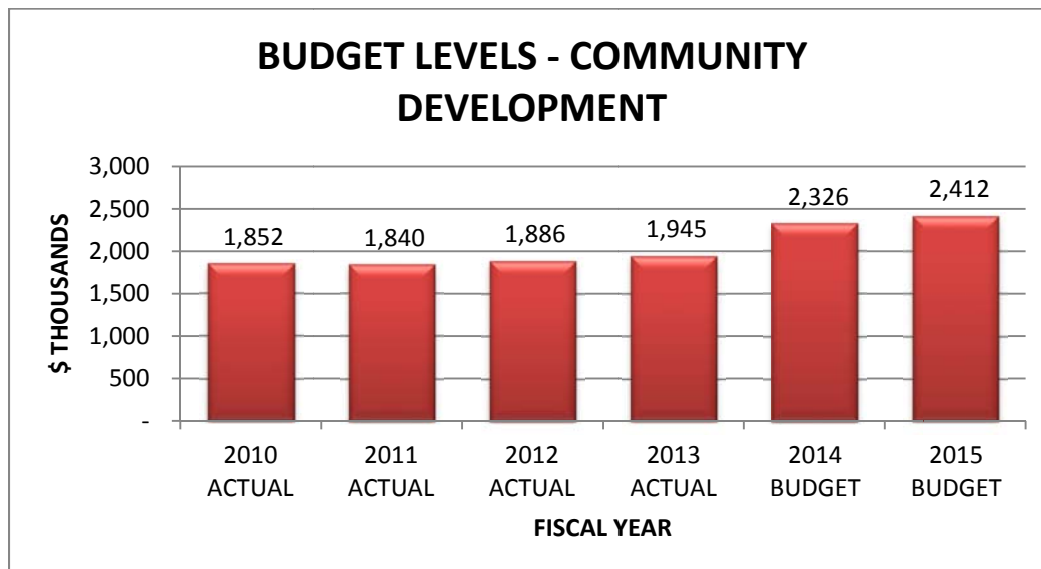
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1700	5101	LONGEVITY	3,600	4,200	4,800	LONGEVITY	3,800
TOTAL JUSTIFICATION:							3,800
1700	5102	OVERTIME	3,147	298	410	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	593,381	617,587	608,797	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	628,501
TOTAL JUSTIFICATION:							628,501
1700	5105	LOCAL TRAINING & MEETINGS	1,278	1,440	1,397	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,200
TOTAL JUSTIFICATION:							1,200
1700	5106	UNIFORM ALLOWANCE	0	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	125,122	123,177	129,848	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	123,568
TOTAL JUSTIFICATION:							123,568
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	1,707		
TOTAL JUSTIFICATION:							
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE ANNL BUY BACK	2,813	3,188	2,812	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	2,878
TOTAL JUSTIFICATION:							2,878
1700	5201	ADVERTISING & PUBLISHING	1,142	1,103	1,103	TREASURER'S REPORT PUBLICATION	1,150
TOTAL JUSTIFICATION:							1,150
1700	5203	AUDIT	45,296	38,498	43,552	COST OF AUDITING FY2014 STATEMENTS	42,900
TOTAL JUSTIFICATION:							42,900
1700	5205	MULTIPLE DAY TRAINING	3,772	4,917	4,752	IGFOA CONFERENCE TRAVEL EXPENSES TO IGFOA CONF GFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO GFOA CONF (PHILADELPHIA) IPELRA CONFERENCE (GALENA)	630 1,550 950 2,470 975
TOTAL JUSTIFICATION:							6,575
1700	5206	CONSULTING SERVICES	0	0	12,000		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	134,613	138,970	128,645	EMPLOYER PORTION OF INSURANCE PREMIUMS	135,894
TOTAL JUSTIFICATION:							135,894
1700	5213	GEN LIABILITY INSURANCE	10,431	10,684	12,395	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 15,084
TOTAL JUSTIFICATION:							15,084
1700	5219	BANK CHARGES	21,040	22,138	10,772	DEPOSITORY SERVICES \$800/MONTH, COLE TAYLOR BANK INVESTMENT TRUST SERVICE FEE \$190/MONTH, US BANK	9,600 2,280
TOTAL JUSTIFICATION:							11,880
1700	5220	MAINT OFF/SPEC EQUIPMENT	693	2,853	834	MAINTENANCE CONTRACT FOR NEW LANIER COPIER AGREEMENT WITH TECHSTAR	750 0

**FY 2015 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1700.	5220.	MAINT OFF/SPEC EQUIPMENT...	693 ...	2,853 ...	834 ...	PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	500
TOTAL JUSTIFICATION:							1,250
1700	5222	MEMBERSHIP DUES	1,365	1,045	1,049	ILLINOIS GFOA (4) GFOA (2) MORNINGSTAR.COM	600 250 200
TOTAL JUSTIFICATION:							1,050
1700	5225	ACTUARIAL SERVICES	6,900	5,050	7,600	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	4,800 2,800
TOTAL JUSTIFICATION:							7,600
1700	5228	PRINTING & BINDING	4,234	4,187	1,657	PRINTING	2,000
TOTAL JUSTIFICATION:							2,000
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	7,787	11,631	10,162	CREDIT CARD PROCESSING FEES \$725 PER MONTH	8,700
TOTAL JUSTIFICATION:							8,700
1700	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,548	9,889	9,744	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	9,934
TOTAL JUSTIFICATION:							9,934
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	4,079	3,968	4,896	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$360/MO	1,000 4,320
TOTAL JUSTIFICATION:							5,320
1700	5302	BOOKS & SUBSCRIPTIONS	159	34	0	MISC BOOKS/PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1700	5313	IS MISC EQPT & SUPPLIES	5,391	3,567	3,158	REPLACEMENT COMPUTER SYSTEM FOR FINANCE DEPARTMENT	1,750
TOTAL JUSTIFICATION:							1,750
1700	5315	SMALL TOOLS & EQUIPMENT	658	0	28	REPLACE CALCULATORS/STAPLERS	200
TOTAL JUSTIFICATION:							200
1700	5317	MISC OPERATING SUPPLIES	1,289	1,192	1,188	MISC SUPPLIES COFFEE & SUPPLIES	700 420
TOTAL JUSTIFICATION:							1,120
1700	5318	OFFICE SUPPLIES	3,812	2,375	3,104	OFFICE SUPPLIES TONER CARTRIDGES	1,500 1,000
TOTAL JUSTIFICATION:							2,500
1700	5323	AWARDS/DECORATIONS	930	930	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
TOTAL JUSTIFICATION:							950
1700	5707	TRANSFER TO CERF	2,388	0	879	TRANSFER OF FUNDS TO CERF FUND	6,897
TOTAL JUSTIFICATION:							6,897
			994,868	1,012,919	1,008,220		1,023,401

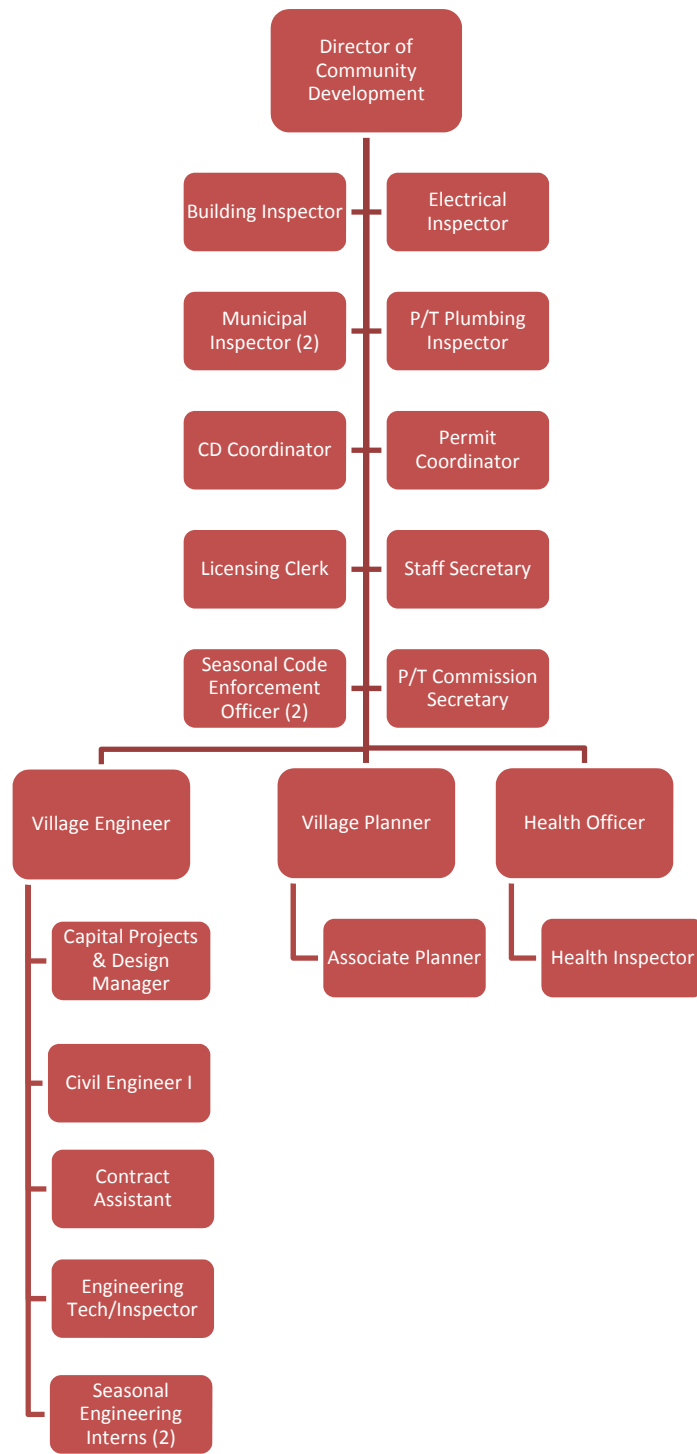
GENERAL FUND**Community Development**

Community Development	\$2,151,350
Capital Projects & Design.....	\$261,036
TOTAL.....	\$2,412,386



*Beginning FY2014 the Village moved the Capital Projects & Design Division from the Public Works Department to Community Development.

**Village of Wheeling
Community Development Department
January 1, 2015**









Community Development Department



Department Description: The Community Development Department consists of a dedicated professional staff and is responsible for the Building, Planning, Public Health, Code Enforcement, Engineering, Capital Projects, and Zoning functions within the Village. Our main responsibility is to fairly implement the Village Code as it applies to various types of development projects and properties in the Village. The department provides professional staff for the Board of Trustees, Board of Health, Plan Commission/Sign Code Board of Appeals and Accident Review Board.

2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels



-  During 2014, the Health Officer and Board of Health conducted multiple community outreach events including three (3) community blood drives, and monthly medication/sharps collections (third Saturday of each month), coordinated by Professional Health Division staff.
-  Received confirmation verifying the improved CRS rating of 6, qualifying residents in the Special Flood Hazard Area for a 20% discount on their flood insurance policies.
-  Completed revisions to the Zoning and Sign codes, improving efficiency in managing monetary deposits as well as keeping high standards for appearance in commercial zones.
-  Successfully managed public infrastructure construction projects with expenditures of over \$7.0 million dollars and all projects completed within or below budgeted cost amounts.
-  Increased the number of Municipal Code Violations entered into the Administrative Adjudication Hearings process thereby reducing legal fees and increasing Village revenue.
-  Continued expansion of the information entered into the GIS System allowing for updates to Village base maps and mapping of the storm sewer and water distribution systems, while also assisting surveyors, engineers, planners and floodplain managers in locating elevations throughout the Village.






STATED GOAL: Comprehensive Plan to improve appearance of Wheeling

-  Successfully managed consultant contracts and activities resulting in development of a Bike and Pedestrian Plan and development of plans for Industrial Lane redevelopment.
-  Assisted the Plan Commission in updating subareas of the Comprehensive Plan including appearance standards.


2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Promote neighborhood aesthetics through street improvements and code compliance


-  Continue to implement the 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC). Community Development inspectors will continue to train to correctly implement the new building codes.
-  Adopt, train staff, and implement the FDA Food Code. Health inspectors will be training food service personnel affected by this code change.

-  Continue to work with the Board of Health to provide and operate the Community Outreach activities which have worked in the past, and investigate new methods of reaching constituents with activities and information for the future health and safety of our community.
-  Continue the process of holding administrative adjudication hearings every two weeks, aiding the department's efforts to expedite prompt compliance with Village ordinances and reducing the time spent by Village personnel and residents in finding solutions to compliance issues.
-  Manage the safety and appearance of the over 1000 Rental Properties in town through the Rental Licensing Program.
-  Maintain compliance to retain a Class 6 Rating in the Community Rating Systems (CRS) so that businesses and residents can realize monetary savings through the reduction of discounted insurance rates through the National Flood Insurance Program.
-  Update Village engineering standards and processes for use by design engineers and contractors conducting work within the Village. This data will be made available on the Village of Wheeling's website.


IDENTIFIED GOAL: Utilize the transportation plan to connect neighborhoods with sidewalks & bike paths

-  Manage consultant contracts and work on both ecological, pedestrian friendly, and energy smart initiatives to benefit the Village such as storm water improvements, sidewalks/walking trails, long-term projects such as the Potawatomi Prairie project (ecological restoration project for the Cook County Forest Preserve property adjacent to the Westin Hotel development), the Dundee Road lighting project, and implementation of the Non-Motorized Transportation Plan.


IDENTIFIED GOAL: Promote retail development throughout the community

-  Work closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.

IDENTIFIED GOAL: Promote Industrial and Commercial development; Redevelop Village-owned Commercial properties

-  Prepare Village owned parcels within TIF districts for future development. Up-front investment in staff time and preliminary permit work will help accomplish the goal of reducing barriers to the development of numerous parcels. Staff hopes to improve the viability of Village-owned land such as 115-119 South Milwaukee Avenue, parcels located on Meadow Lane, and redevelopment of Industrial Lane land parcels.

IDENTIFIED GOAL: Fully fund Capital Improvement and Capital Equipment Replacement programs

-  Efficiently manage the Capital Improvement Plan (CIP) to accomplish roadway improvement projects, the Jeffrey Avenue bridge replacement, replacement of water main pipe servicing the Strong Street area, and the street patch/grinding program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Customer Satisfaction - % "Excellent" or "Good"	>90%	98%	96%	96%
Stated Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	4.78	4.03	6.8
Business Days Between Code Violation Recognition & Resolution	5	4.16	4.06	4.18

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
Community Development			
Director of Community Development	1	1	-
Village Planner	1	1	-
Village Engineer	1	1	-
Associate Planner	1	1	-
Civil Engineer I	1	1	-
Community Development Coordinator	1	1	-
Engineering Tech/Inspector	.5	.5	-
Building Inspector	1	1	-
Municipal Inspector	2	2	-
Electrical Inspector	1	1	-
Health Officer	1	1	-
Health Inspector	1	1	-
Staff Secretary	1	1	-
Permit Coordinator	1	1	-
Licensing Clerk	1	1	-
Division Total FULL-TIME	15.5	15.5	-
Seasonal Code Enforcement Officer	2	2	-
Plumbing Inspector	1	1	-
Commission Secretary	1	1	-
Seasonal Engineering Intern	3	3	-
Division Total PART-TIME	7	7	-
*Capital Projects & Design			
Capital Projects & Design Manager	1	1	-
Contract Assistant	1	1	-
Engineering Tech/Inspector	.5	.5	-
Division Total FULL-TIME	2.5	2.5	-
TOTAL FULL-TIME	18	18	-

*Prior to FY2014 Capital Projects & Design Division personnel were previously accounted for in the Public Works Department.

**FY 2015 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1300	5101	LONGEVITY	3,550	4,150	4,150	LONGEVITY	4,150
TOTAL JUSTIFICATION:							4,150
1300	5102	OVERTIME	2,354	1,867	2,623	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE. (CIP/ENG)	2,000 0
TOTAL JUSTIFICATION:							2,000
1300	5103	SEASONAL HELP	15,101	9,789	12,167	SALARIES FOR SEASONAL HELP	13,500
TOTAL JUSTIFICATION:							13,500
1300	5104	SALARIES	1,153,297	1,181,908	1,271,909	SALARIES FOR DEPARTMENT EMPLOYEES	1,342,261
TOTAL JUSTIFICATION:							1,342,261
1300	5105	LOCAL TRAINING & MEETINGS	4,108	1,507	1,983	CHAMBER, ICCA, ABCI, APA, IAEI, NWBOCA, ETC. SBOC IACE HARPER COURSES MISCELLANEOUS TRAINING HEALTH DIVISION IEHA NORTH ANDERSON PC LOCAL SEMINARS PLANNING DIVISION LOCAL SEMINARS SUPPORT STAFF LOCAL SEMINARS BUILDING DIVISION SAFETY TRAINING ENGINEERING DIVISION LOCAL SEMINARS VM ADJUST	850 250 560 500 85 0 145 90 850 0 325 0 525 0 150 0 0 -1,030
TOTAL JUSTIFICATION:							3,300
1300	5106	UNIFORM ALLOWANCE	653	517	863	CLOTHING FOR FIELD PERSONNEL VM ADJUST	750 -100
TOTAL JUSTIFICATION:							650
1300	5108	EMPLOYER CONTRIBUTIONS	247,335	238,511	255,424	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	260,861
TOTAL JUSTIFICATION:							260,861
1300	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1300	5116	SICK LEAVE ANNL BUY BACK	861	1,765	1,895	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,205
TOTAL JUSTIFICATION:							3,205
1300	5201	ADVERTISING & PUBLISHING	1,889	1,548	768	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%) VM ADJUST	2,250 0 0 -250
TOTAL JUSTIFICATION:							2,000
1300	5205	MULTIPLE DAY TRAINING	2,234	4,064	4,098	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UW MADISON	0 0 1,600

**FY 2015 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1300	5205	MULTIPLE DAY TRAINING...	2,234 ...	4,064 ...	4,098 ...	ICC ANNUAL ICCA IAEI IPIA HEALTH DIVISION IEHA AEC OTHER PLANNING DIVISION ILAPA & OTHER SUPPORT STAFF LOCAL TRAVEL (TOLLS; PARKING) ENGINEERING DIVISION ASFPM IL FLOODPLAIN MGMT- EMMITSBURG, MD 2@\$200 LOCAL TRAVEL (TOLLS; PARKING) CIP VM ADJUST	0 530 0 550 0 375 310 0 675 0 55 0 450 400 55 0 -1,000
TOTAL JUSTIFICATION:							4,000
1300	5206	CONSULTING SERVICES	28,951	28,263	52,206	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS ENGINEERING CONSULTING SERVICES	8,000 2,000 2,500 13,000
TOTAL JUSTIFICATION:							25,500
1300	5207	IS SERV & MAINT AGREEMENT	12,600	12,600	12,600	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE	12,000 600 990
TOTAL JUSTIFICATION:							13,590
1300	5210	EXTERMINATION SERVICE	10,462	9,240	6,005	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES, ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS.	6,000 0 800 0 0
TOTAL JUSTIFICATION:							6,800
1300	5212	EMPLOYEE HEALTH INSURANCE	197,814	202,040	205,685	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	208,252
TOTAL JUSTIFICATION:							208,252
1300	5213	GEN LIABILITY INSURANCE	102,223	104,701	121,470	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	147,826 0 0
TOTAL JUSTIFICATION:							147,826
1300	5220	MAINT OFF/SPEC EQUIPMENT	5,611	5,374	3,496	MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS LANIER MAINTENANCE (COSTS SHARED WITH IT \$2100 X 90%) LARGE (KIP) COPIER VM ADJUST	850 2,000 2,400 1,400 -650
TOTAL JUSTIFICATION:							6,000
1300	5222	MEMBERSHIP DUES	3,279	2,452	3,005	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ \$25) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$85) NFPA HEALTH DIVISION	0 55 130 70 105 60 65 75 255 155 0

**FY 2015 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1300.	5222.	MEMBERSHIP DUES...	3,279 ...	2,452 ...	3,005 ...	ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$45) NATIONAL ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$100) LEHP RECERTIFICATION (2 @ \$160) ILLINOIS ASSOCIATION OF CODE ENFORCERS (1 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (1 @ \$90) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (PLANNERS & COMMISSIONERS) AMERICAN INSTITUTE OF CERTIFIED PLANNERS (2 @ \$120) ENGINEERING STAFF IL FLOODPLAIN MANAGER'S ASSOC AMERICAN SOCIETY OF CIVIL ENGINEERS AMERICAN PUBLIC WORKS (APWA) IEPA (2) SUPPORT STAFF NOTARY RENEWAL (3) SAM'S CLUB	90 200 320 30 90 0 0 955 240 0 50 250 150 30 0 60 40
TOTAL JUSTIFICATION:							3,475
1300	5228	PRINTING & BINDING	7,189	5,549	6,395	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS VM ADJUST	2,825 2,050 1,600 1,350 -325
TOTAL JUSTIFICATION:							7,500
1300	5230	RECORDING FEES	379	0	0	MOVED TO 1900 - 5230	0
TOTAL JUSTIFICATION:							0
1300	5236	CREDIT CARD FEES	3,933	7,125	4,524	CREDIT CARD PROCESSING FEES	3,500
TOTAL JUSTIFICATION:							3,500
1300	5242	RETIREE HEALTH INSURANCE	33,772	32,832	30,278	HEALTH INSURANCE COSTS FOR RETIREES.	27,097
TOTAL JUSTIFICATION:							27,097
1300	5244	DUPLICATION SERVICES	2,700	4,562	4,524	SCANNING OF FILES (REPLACES MICROFILMING)BUILDING FILES	6,000
TOTAL JUSTIFICATION:							6,000
1300	5248	FINGER PRINTING FEES	3,364	2,474	1,071	FINGER PRINTING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5299	MISC CONTRACTUAL SERVICES	0	36,916	0	MISC CONTRACTUAL SERVICES VM ADJUST	1,000 -500
TOTAL JUSTIFICATION:							500
1300	5301	AUTO PETROL PRODUCTS	10,855	11,600	12,113	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	11,000 0
TOTAL JUSTIFICATION:							11,000
1300	5302	BOOKS & SUBSCRIPTIONS	1,592	892	1,034	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA	0 500 600 0 50 0 400 150
TOTAL JUSTIFICATION:							1,700
1300	5306	HEALTH TEST SUPPLIES	199	284	206	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
TOTAL JUSTIFICATION:							250

**FY 2015 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1300	5310	VEHICLE MAINTENANCE	4,254	5,450	3,779	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	6,000 0
TOTAL JUSTIFICATION:							6,000
1300	5313	IS MISC EQPT & SUPPLIES	3,402	16,571	115	REPLACEMENT SCANNER PARTS 7 REPLACEMENT COMPUTERS - TO MEET VILLAGES MIN STDS HIGH OUTPUT PRINTER FOR BUSINESS LICENSING FUNCTION	500 12,250 1,250
TOTAL JUSTIFICATION:							14,000
1300	5315	SMALL TOOLS & EQUIPMENT	1,580	1,081	1,359	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT DIGITAL CAMERAS REPLACEMENT CELLULAR PHONES MISCELLANEOUS TOOLS	275 125 150 350 700
TOTAL JUSTIFICATION:							1,600
1300	5317	MISC OPERATING SUPPLIES	4,284	5,591	6,263	MISCELLANEOUS EQUIPMENT & SUPPLIES BOARD OF HEALTH SUPPLIES PLAN COMMISSION SUPPLIES TONER	5,000 250 250 500
TOTAL JUSTIFICATION:							6,000
1300	5318	OFFICE SUPPLIES	2,293	2,732	3,450	OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES LARGE FORMAT PRINTER/SCANNER PAPER FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES	1,175 1,050 350 400 400 150
TOTAL JUSTIFICATION:							3,525
1300	5319	PROTECTIVE CLOTHING/SUPL	695	628	942	PROTECTIVE CLOTHING VM ADJUST	1,100 -300
TOTAL JUSTIFICATION:							800
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
1300	5707	TRANSFER TO CERF	13,654	0	11,672	TRANSFER TO CERF ACCOUNT	11,508
TOTAL JUSTIFICATION:							11,508
			1,886,466	1,944,578	2,048,070		2,151,350

**FY 2015 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1400	5101	LONGEVITY	650	650	650	LONGEVITY	650
TOTAL JUSTIFICATION:							650
1400	5102	OVERTIME	9,061	3,400	3,961	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE IMPROVEMENTS, 'FAST-TRACK' PLAN REVIEWS AND ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN NORMAL WORKING HOURS. A PORTION OF THE COST IS CHARGED TO CONTRACTORS AND DEVELOPERS, DURING CONSTRUCTION SEASON, INSPECTIONS ARE OFTEN REQUIRED AFTER NORMAL WORK HOURS AND ON SATURDAYS TO ENSURE PROPER INSTALLATION OF IMPROVEMENTS.	0 0 0 0 0 0 2,000
TOTAL JUSTIFICATION:							2,000
1400	5103	SEASONAL HELP	18,667	13,245	13,064	ENGINEERING INTERNS	18,000
TOTAL JUSTIFICATION:							18,000
1400	5104	SALARIES	0	5,440	0	SALARIES FOR FULL-TIME EMPLOYEES, REDUCTION FOR SALARIES CHARGED TO 3410 (CAP PROJ FUND). REDUCTION FOR SALARIES CHARGED TO W/S R&R FUND.	207,733 -149,568 -58,165
TOTAL JUSTIFICATION:							0
1400	5105	LOCAL TRAINING & MEETINGS	555	622	239	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 250
TOTAL JUSTIFICATION:							500
1400	5108	EMPLOYER CONTRIBUTIONS	35,411	48,697	3,682	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL. REDUCTION FOR BALANCE OF ENGINEERING EMPLOYEES COSTS CHARGED TO W/S FUND (SEE 1400-5104)	0 0 41,259 0 0
TOTAL JUSTIFICATION:							41,259
1400	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
TOTAL JUSTIFICATION:							
1400	5205	MULTIPLE DAY TRAINING	30	204	0		
TOTAL JUSTIFICATION:							
1400	5206	CONSULTING SERVICES	9,265	13,650	9,630	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED FOR TRAFFIC SIGNAL STUDIES, ANALYSES OF UNIQUE TRAFFIC-RELATED PROBLEMS, DESIGNS OF PROPOSED TRAFFIC SIGNAL PROJECTS, MATERIAL TESTING, WETLAND MITIGATION AREA STUDIES, GRANT APPLICATIONS, STRUCTURAL DESIGN, FLOODPLAIN MAPPING, STREAMBANK STABILIZATION, ETC.	0 0 0 0 0 0 9,000
TOTAL JUSTIFICATION:							9,000
1400	5207	IS SERV & MAINT AGREEMENT	2,860	2,550	2,595	SERVICE/MAINT CONTRACT OCE SCANNER 300, GPS, PLAN-IT SOFTWARE, ETC.	0 3,500
TOTAL JUSTIFICATION:							3,500
1400	5212	EMPLOYEE HEALTH INSURANCE	37,615	27,519	0	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	47,254

**FY 2015 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

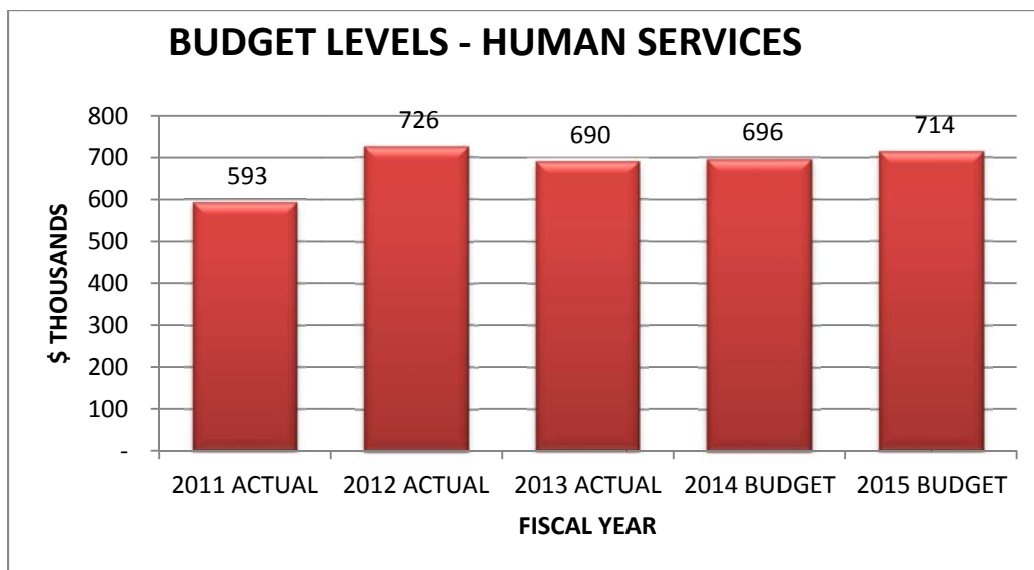
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							47,254
1400	5213	GEN LIABILITY INSURANCE	71,974	73,718	85,525	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 104,081
TOTAL JUSTIFICATION:							104,081
1400	5220	MAINT OFF/SPEC EQUIPMENT	145	507	393	MAINT OF SURVEYING EQUIPMENT.	500
TOTAL JUSTIFICATION:							500
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	796	541	378	AMERICAN SOCIETY OF CIVIL ENGINEERS IL PROFESSIONAL ENGINEER'S REGISTRATION - 1 @ \$75 AMERICAN PUBLIC WORKS ASSOCIATION - 1 @ \$140	250 75 165
TOTAL JUSTIFICATION:							490
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	802	1,100	1,168	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	0 1,100
TOTAL JUSTIFICATION:							1,100
1400	5230	RECORDING FEES	73	31	0	RECORDING & TITLE SEARCH FEES FOR MISC. DOCUMENTS (MOVED TO 1900 - 5230)	0 0
TOTAL JUSTIFICATION:							0
1400	5232	RENTAL AGREEMENTS	450	500	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
TOTAL JUSTIFICATION:							500
1400	5244	DUPLICATION SERVICES	0	0	14,536	DOCUMENT SCANNING	14,000
TOTAL JUSTIFICATION:							14,000
1400	5301	AUTO PETROL PRODUCTS	3,839	2,330	1,860	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	0 1,000
TOTAL JUSTIFICATION:							1,000
1400	5302	BOOKS & SUBSCRIPTIONS	1,057	8,858	457	DIVISION MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450 0
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	1,405	860	1,926	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 750
TOTAL JUSTIFICATION:							750
1400	5313	IS MISC EQPT & SUPPLIES	2,197	3,163	1,185	(1) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS (INCLUDES EXTRA RAM CAPACITY). REPLACEMENT MULTIFUNCTION PRINTER	1,750 0 1,500
TOTAL JUSTIFICATION:							3,250
1400	5315	SMALL TOOLS & EQUIPMENT	367	1,349	5,677	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE, ETC.).	1,000 0 0
TOTAL JUSTIFICATION:							1,000
1400	5317	MISC OPERATING SUPPLIES	4,827	3,141	1,742	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000

**FY 2015 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							2,000
1400	5318	OFFICE SUPPLIES	963	960	902	MISC DIVISION OFFICE SUPPLIES	900
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	745	1,045	777	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, DEPARTMENT LOGO ATTIRE, SAFETY BOOTS FOR EMPLOYEES AND ENGINEERING INTERNS.	800 0 0
TOTAL JUSTIFICATION:							800
1400	5327	IS MISC SOFTWARE	300	300	2,054	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA). CIP SOFTWARE	1,900 350 700
TOTAL JUSTIFICATION:							2,950
1400	5707	TRANSFER TO CERF	5,301	0	7,880	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 5,102
TOTAL JUSTIFICATION:							5,102
			209,353	214,378	160,780		
							261,036

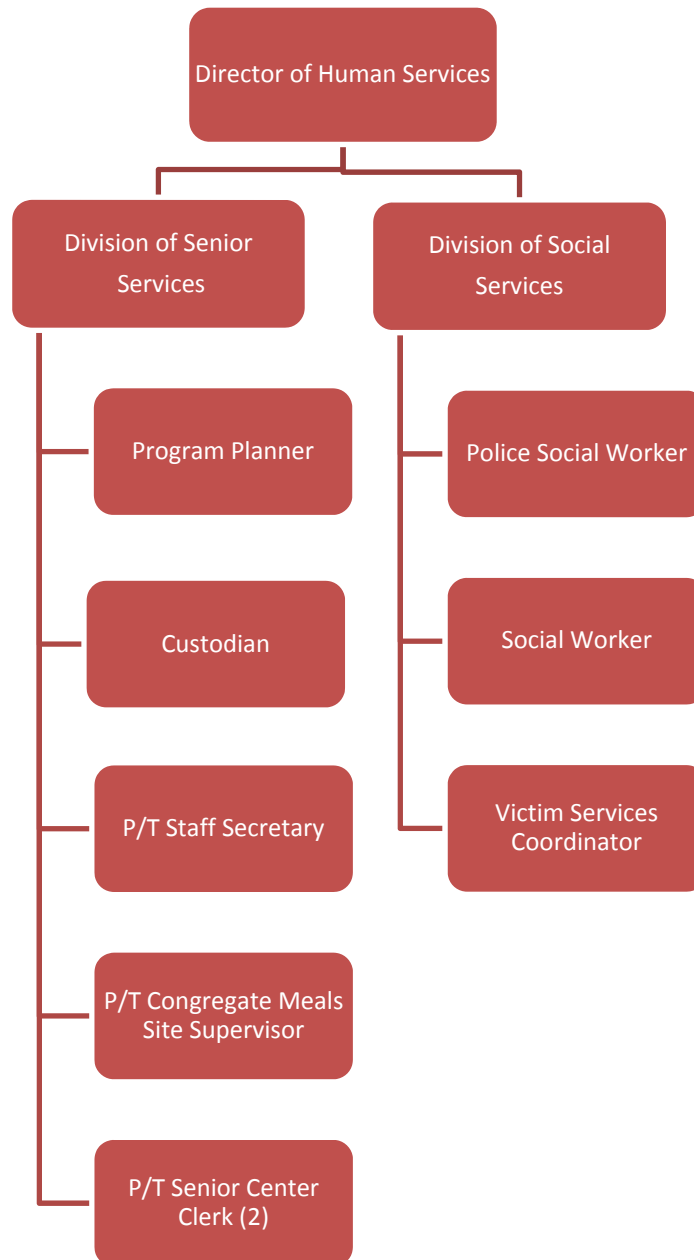
GENERAL FUND**Human Services Department**

Social Services.....	\$347,762
Senior Citizen Services	\$366,678
TOTAL.....	\$714,440



*Beginning FY2011 the Village created the Human Services Department by combining Senior Citizen Services with Social Services (social worker functions formerly located in the Police Department budget).

**Village of Wheeling
Human Services Department
January 1, 2015**









Human Services Department

Department Description: The Human Services Department includes Social Services and Senior Services and provides professional help to members of the community in need. Services provided by the department include socialization, education, nutrition and recreation activities for older adults through the Wheeling Pavilion Senior Center; access to public benefits; information and referral to community resources; crisis intervention and victim advocacy; community outreach and education; case assessment and management. Human Services in the Village of Wheeling is a coordinated effort with all departments working together for the benefit of the community.



2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels

-  Continued collaboration and planning with the Wheeling Park District and Indian Trails Library to expand programming to reach all ages and levels of activity of older adults: Monthly planning and coordination meetings are now held between all parties.
-  Increased the Social Work Graduate Intern program by including Aurora University and the University of Illinois at Chicago. Two interns were placed with the department to provide social work services.
-  Facilitated the expansion of the space utilized by the Wheeling Food Pantry and maintained the strong working relationship with the Rotary Club of Wheeling and other organizations involved in the operations of the pantry.
-  Developed protocol for victim services in the event of a community disaster. The Department of Human Services has worked closely with Emergency Services in the Village to continue to define the Department's role in a community disaster.
-  In collaboration with Catholic Charities Northwest Senior Services, initiated a community support group for Village residents providing care for elderly or disabled family members.
-  As part of a multi-jurisdictional team of Village of Wheeling and Wheeling Park District elected officials and staff, initiated a process to create a plan to potentially integrate Senior Service Division programs and services with the Wheeling Park District Community Recreation Center.

2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Address growing needs of aging population by partnering with Park District for services and amenities

-  Continue, as part of a multi-jurisdictional team of Village of Wheeling and Wheeling Park District elected officials and staff, the process to create a plan for the potential integration of programs and services provided to older adults in Wheeling with the Wheeling Park District Community Recreation Center.
-  Complete and submit the renewal application for the 2016-2019 Title III-C, Congregate Dining grant for the Lunch at Pavilion program. Determine the feasibility of increasing the days of service from three days a week to five day a week.

IDENTIFIED GOAL: Maintain a social media presence for the Village of Wheeling

- ⊗ Grow and maintain Village of Wheeling Senior Center Facebook page to engage additional older adult residents and their families in the programs and activities at the Center.

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Continue to grow the Social Work Intern program coordinating internships with local state and private universities to provide superior educational opportunities for students and increase the availability of social services for residents.

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Foster new and build on existing relationships with local social service providers to increase resident access to needed services.
- ⊗ Work with stakeholders to coordinate Back-to-School Immunization clinic.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Number of Social Services Clients Returning for Services within current year	<10%	7%	6%	10%
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	98%	97%	97.7%
Stated Goal: Sustain and maintain service levels Type of Measure: Output				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	217	203	242

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Program Planner	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	2.5	-
Congregate Meals Site Supervisor	1	1	-
Senior Center Clerk	2	2	-
Staff Secretary	1	1	-
TOTAL PART-TIME	4	4	-
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	3.5	3.5	-

**FY 2015 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1315	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1315	5102	OVERTIME	1,704	4,245	2,032	OVERTIME FOR SOCIAL WORKERS	1,200
TOTAL JUSTIFICATION:							1,200
1315	5104	SALARIES	203,498	208,111	213,872	SALARIES FOR 2 SOCIAL WORKERS AND DIRECTOR OF HUMAN SERVICES (50%) (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	216,746 0 0 0
TOTAL JUSTIFICATION:							216,746
1315	5105	LOCAL TRAINING & MEETINGS	116	418	576	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	400 0
TOTAL JUSTIFICATION:							400
1315	5108	EMPLOYER CONTRIBUTIONS	43,861	42,891	42,986	EMPLOYER FICA/IMRF	43,033
TOTAL JUSTIFICATION:							43,033
1315	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM	299
TOTAL JUSTIFICATION:							299
1315	5205	MULTIPLE DAY TRAINING	2,727	3,056	2,386	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM (CHICAGO) GOVERNORS CONFERENCE ON AGING (CHICAGO) NATIONAL COUNSEL ON AGING NATIONAL CONFERENCE LODGING, AIRFARE, PER DIEM VM ADJUST	500 1,500 250 750 1,500 -1,500
TOTAL JUSTIFICATION:							3,000
1315	5212	EMPLOYEE HEALTH INSURANCE	32,382	33,473	32,705	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	33,202
TOTAL JUSTIFICATION:							33,202
1315	5222	MEMBERSHIP DUES	218	437	505	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 4 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 100 200 130
TOTAL JUSTIFICATION:							430
1315	5228	PRINTING & BINDING	1,779	803	598	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	850
TOTAL JUSTIFICATION:							850
1315	5299	MISC CONTRACTUAL SERVICES	1,000	5,120	2,400	SOCIAL SERVICE DATABASE UPDATE	2,500
TOTAL JUSTIFICATION:							2,500
1315	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1315	5312	MEDICAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1315	5313	IS MISC EQPT & SUPPLIES	8,142	4,354	2,043	CELL PHONE REPLACEMENT FOR STAFF	400
TOTAL JUSTIFICATION:							400
1315	5317	MISC OPERATING SUPPLIES	459	1,289	499	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS	700
TOTAL JUSTIFICATION:							700

**FY 2015 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1315	5318	OFFICE SUPPLIES	1,463	549	1,396	MISC OFFICE SUPPLIES	750
TOTAL JUSTIFICATION:							750
1315	5855	TRANSFER TO GRANT FUND	38,747	27,329	0	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	0 43,652
TOTAL JUSTIFICATION:							43,652
			336,695	332,675	302,599		347,762

**FY 2015 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1320	5101	LONGEVITY	818	0	0		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	0	303	135		
TOTAL JUSTIFICATION:							
1320	5104	SALARIES	195,791	206,646	211,385	SALARIES OF DIRECTOR OF SENIOR SERVICES (50%); PART-TIME DEPARTMENT SECRETARY; CUSTODIAN; 2 PART-TIME SENIOR CENTER CLERKS AND PROGRAM PLANNER (CONGREGATE MEALS SITE SUPERVISOR SALARY BUDGETED IN THE GRANT FUND)	225,492 0 0 0 0
TOTAL JUSTIFICATION:							225,492
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0	TRAINING FOR SENIOR CENTER STAFF	300
TOTAL JUSTIFICATION:							300
1320	5108	EMPLOYER CONTRIBUTIONS	40,966	38,019	38,897	EMPLOYER FICA/IMRF	40,501
TOTAL JUSTIFICATION:							40,501
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1320	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM	382
TOTAL JUSTIFICATION:							382
1320	5205	MULTIPLE DAY TRAINING	21,406	22,316	16,883	ILLINOIS SENIOR CENTER CONFERENCE (ALL PAVILION PROGRAMS & ACTIVITIES MOVED TO ACCT 5297)	250 0
TOTAL JUSTIFICATION:							250
1320	5206	CONSULTING SERVICES	0	0	13		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	1,640	4,892	5,496	NICOR GAS CHARGES	6,300
TOTAL JUSTIFICATION:							6,300
1320	5212	EMPLOYEE HEALTH INSURANCE	39,498	42,597	40,122	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	41,019
TOTAL JUSTIFICATION:							41,019
1320	5213	GEN LIABILITY INSURANCE	3,651	3,739	4,338	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	5,279 0 0
TOTAL JUSTIFICATION:							5,279
1320	5215	JANITORIAL SERVICES	569	0	0	STRIPPING AND WAXING OF TILED FLOORS	400
TOTAL JUSTIFICATION:							400
1320	5217	LANDSCAPE MAINTENANCE	1,530	1,343	1,479	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS	1,200 0 500
TOTAL JUSTIFICATION:							1,700
1320	5220	MAINT OFF/SPEC EQUIPMENT	4,468	4,076	3,492	FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	400 2,600 1,200

**FY 2015 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

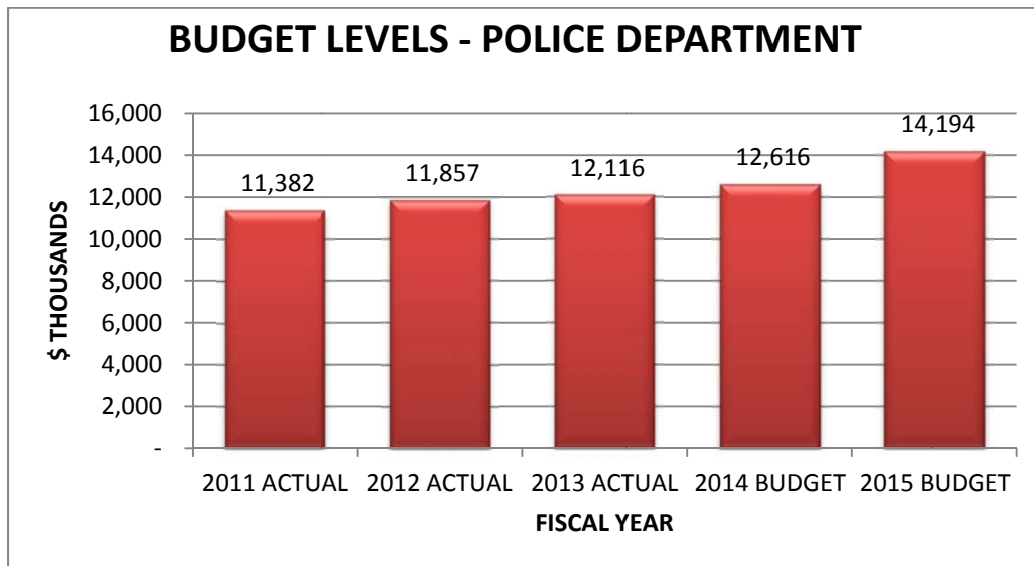
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							4,200
1320	5222	MEMBERSHIP DUES	245	605	300	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA	50 300 150
TOTAL JUSTIFICATION:							500
1320	5227	POSTAGE	759	2,991	2,446	WHEELING FORWARD NEWSLETTER 12 X PER YEAR MISCELLANEOUS CORRESPONDENCE VM ADJUST	3,200 0 -200
TOTAL JUSTIFICATION:							3,000
1320	5228	PRINTING & BINDING	5,396	1,444	1,108	BUSINESS ENVELOPES AND LETTERHEAD	700
TOTAL JUSTIFICATION:							700
1320	5231	REG & SPCL AGENCY ASSESS	302	196	170	TAXI SUBSIDY	250
TOTAL JUSTIFICATION:							250
1320	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	583	2,224	703	CREDIT CARD FEES	600
TOTAL JUSTIFICATION:							600
1320	5297	PROGRAMS/ACTIVITIES EXP	0	0	0	PROGRAM ACTIVITIES VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ CELEBRATION COMPUTER LEARNING CENTER (ITEMS MOVED FROM 1320 - 5205)	10,850 800 600 1,900 800 0
TOTAL JUSTIFICATION:							14,950
1320	5302	BOOKS & SUBSCRIPTIONS	146	278	156	BOOKS AND MAGAZINES	100
TOTAL JUSTIFICATION:							100
1320	5309	JANITORIAL SUPPLIES	81	0	0	EXPENSES MOVED TO 5317	0
TOTAL JUSTIFICATION:							0
1320	5311	BLDG/GROUNDS MAINTENANCE	11,881	6,712	7,559	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS	8,625 2,500
TOTAL JUSTIFICATION:							11,125
1320	5313	IS MISC EQPT & SUPPLIES	8,341	6,854	683		
TOTAL JUSTIFICATION:							
1320	5315	SMALL TOOLS & EQUIPMENT	549	263	428	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	5,897	2,297	1,633	MISC OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1320	5318	OFFICE SUPPLIES	2,255	1,762	1,839	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES VM ADJUSTMENT	2,600 0 -300
TOTAL JUSTIFICATION:							2,300
1320	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	42,145	8,038	0	AGE OPTIONS GRANT FOR	0

**FY 2015 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

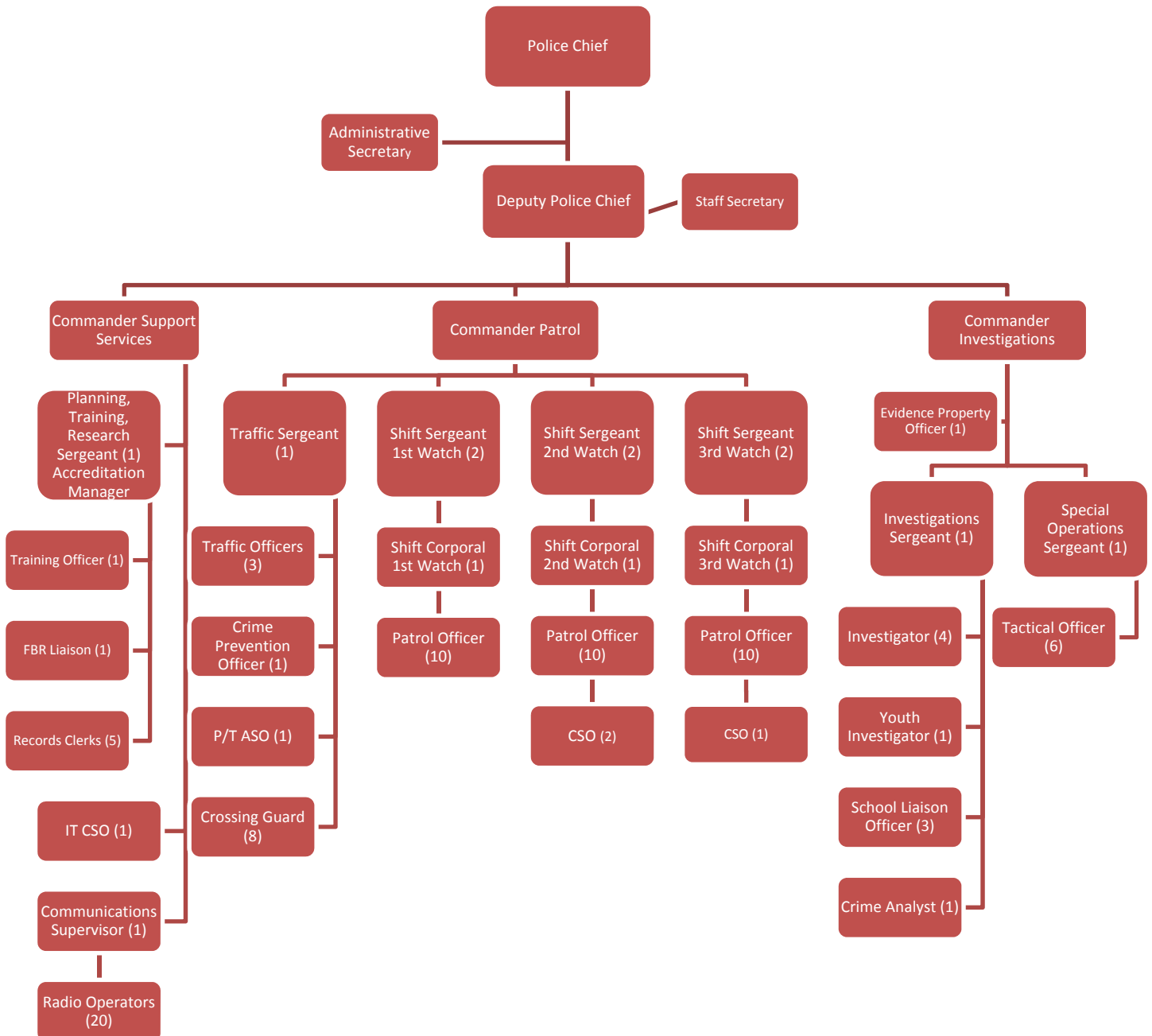
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1320.	5855.	TRANSFER TO GRANT FUND...	42,145 ...	8,038 ...	0...	CONGREGATE DINING SITE SUPERVISOR	5,430
TOTAL JUSTIFICATION:							5,430
			388,917	357,598	339,264		366,678

GENERAL FUND**Police Department**

Police Department.....	\$11,988,957
Police Department Dispatchers	\$2,204,913
TOTAL.....	\$14,193,870



Village of Wheeling Police Department January 1, 2015






Police Department

Department Description: The Wheeling Police Department's authorized 68 sworn officers (62 actual) and 34 full-time and 1 part-time civilian members, staff three divisions within the department. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. As a team, the Department philosophy continues to be building partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.



2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels


-  Successfully completed and implemented the transition from hand written tickets to an electronic ticketing program for all moving violations. The Circuit Court of Cook County provided the software at no cost to the Village of Wheeling.
-  Placed third in the Illinois Traffic Safety Challenge in the category of Municipal Police Department (51-65 Sworn Officers). The Illinois Traffic Safety Challenge is sponsored by the Illinois Association of Chiefs of Police (IACP) and is designed to encourage increased traffic enforcement in local communities.
-  Successfully expanded the Evidence Technician Program. Upon completion of the two-year probationary period, all police officers attend the forty-hour State of Illinois certified program. The department currently has twenty-one (21) fully trained technicians. One Evidence technician is currently assigned to the North regional Major Crimes Task Force (NORTAF).

2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Foster effective and cooperative relationships with community stakeholders

-  Crime Prevention Unit - Engage and work with property owners to create a stable and more satisfied tenant base. The prevention of criminal behavior through informal education on the philosophy and practices of Crime Free Multi Housing programs can lower maintenance repair costs, increase safety, and improve the overall property values.
-  Reduce the number and severity of traffic crashes at high frequency locations promoting safe passage through the Village through enforcement and public education.

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

-  Continue to maintain and improve the current function of the 911 Communications while merging from a single source dispatch center to a multi-agency dispatch center.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	94.8%	95.9	94.8%
Total Part 1 Crime Per 1,000 of Population	>Clearance	16.70	15.60	16.15
Total Part 2 Crime Per 1,000 of Population	>Clearance	87.60	87.60	63.24
Total Crime Per 1,000 of Population (Part 1 & 2)	>Clearance	104	102	79.39
Avoidable Accidents & Injuries	<6	4	7	3
Stated Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	2.31	2.41	2.4
Average Cost per Call for Service	N/A	\$332.78	\$369.96	347.99
Stated Goal: Sustain and maintain service levels Type of Measure: Output				
Average Calls for Service Per Patrol Officer/CSO	N/A	589	551	632.95
Patrol/Traffic Special Events	N/A	265	270	301
Accidents/Crashes Investigated	N/A	1,259	1,165	1,012
Total Calls for Service ---- All Types	N/A	36,507	34,193	34,812
Reimbursement Police Liaison (SRO)	N/A	\$150,581	\$150,581	\$146,132
DUI Fines	N/A	\$16,748	\$23,167	\$19,020
Administrative Tows	N/A	\$162,500	\$185,000	\$195,500
Red Light Violations	N/A	\$274,325	\$227,242	\$213,677
Cash seized	N/A	\$6,206	\$2,638	\$8,488
Narcotics seized	N/A	\$1,350	\$2,420	\$10,250
Clearance Rate Part I Offenses Against Persons	N/A	71%	77%	76%
Clearance Rate Part I Offenses Against Property	N/A	40%	47%	53%

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	10	10	-
Officer	47	47	-
Evidence/Property Officer	1	1	-
IT Tech	1	0	
Radio Operator	20	9	11
Community Service Officer	4	5	-
Records Clerk	5	5	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
FBR Liaison	1	1	-
TOTAL FULL-TIME	96	85	11
Part-time Community Service Officer	0	0	-
Part-time Administrative Service Officer	1	1	-
Crossing Guard	8	8	-
TOTAL PART-TIME	9	9	-

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
2100	5101	LONGEVITY	43,000	48,857	50,693	LONGEVITY	44,100
TOTAL JUSTIFICATION:							44,100
2100	5102	OVERTIME	520,183	579,177	625,512	CITIZENS POLICE ACADEMY MEMORIAL DAY PARADE 4TH OF JULY FESTIVITIES TRAINING MUTUAL AID CALL-OUT UNSCHEDULED OVERTIME (\$112,852.00 MOVED TO 2110) OVERTIME FOR CHILD SAFETY SEAT PROGRAM	2,819 2,800 7,000 46,125 9,225 464,418 0 3,075
TOTAL JUSTIFICATION:							535,462
2100	5104	SALARIES	6,936,522	7,151,859	7,342,492	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICTS 21 AND 214 PAY THE VILLAGE APPROXIMATELY \$130,000 PER YEAR FOR THEIR SHARE OF OFFICERS THAT WORK AT THE WHEELING SCHOOLS.	6,845,386 0 0 0
TOTAL JUSTIFICATION:							6,845,386
2100	5105	LOCAL TRAINING & MEETINGS	33,068	32,650	43,813	SCHOOL OF POLICE STAFF AND COMMAND SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS (2) BASIC ET CLASSES (2) CRIME SCENE CLASSES (2) NORTHWESTERN CRASH RECONSTRUCTION II BLOODSTAIN COURSES AT NORTHWESTERN PARKING AT NORTHWESTERN TRAINING COURSES TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (2 OFFICERS) WARRANT SERVICE TEAM TRAINING IT TRAINING - 5-DAY MICROSOFT TRAINING COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS VM ADJUST	3,300 400 800 1,600 2,500 12,000 3,200 3,200 2,600 1,200 400 3,000 900 6,684 4,060 250 120 125 750 1,200 3,000 2,000 -7,421
TOTAL JUSTIFICATION:							45,868
2100	5106	UNIFORM ALLOWANCE	52,361	70,371	72,503	SWORN POLICE OFFICERS (50 X \$595) DETECTIVE/YOUTH OFFICERS (12 X \$620) COMMUNITY SERVICE OFFICERS (5 X \$575) EVIDENCE/PROPERTY CONTROL OFFICER POLICE RADIO OPERATORS (9 X \$375) MOVED TO 2110 RECORDS CLERKS (5 X \$375) ADMINISTRATIVE OFFICER REPLACEMENT BALLISTIC SHIELD/PATROL DIVISION SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD, AI, WST CARRY-OVER MISCELLANEOUS DH ADJUST	29,750 7,440 2,875 575 0 1,875 375 2,200 10,000 12,000 1,500 -13,590
TOTAL JUSTIFICATION:							55,000
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	406,715	392,057	422,229	FICA/IMRF	268,362

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							268,362
2100	5109	POL/FIR PENS EMPLR CNTRB	1,378,043	1,403,098	1,682,476	POLICE PENSION COSTS	1,603,586
TOTAL JUSTIFICATION:							1,603,586
2100	5110	COLLEGE INCENTIVE	3,600	3,600	3,400	COLLEGE INCENTIVE	3,000
TOTAL JUSTIFICATION:							3,000
2100	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	0	818	TUITION REIMBURSEMENT	3,000
TOTAL JUSTIFICATION:							3,000
2100	5115	SLDPA RETIREE CONTRIBUTN	0	37,632	79,570	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	22,983 0
TOTAL JUSTIFICATION:							22,983
2100	5116	SICK LEAVE ANNL BUY BACK	38,156	40,841	39,812	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	39,405
TOTAL JUSTIFICATION:							39,405
2100	5202	ANIMAL IMPOUND	3,032	4,095	4,332	ANIMAL IMPOUND VM ADJUST	4,500 -500
TOTAL JUSTIFICATION:							4,000
2100	5205	MULTIPLE DAY TRAINING	8,885	7,115	9,162	ILLINOIS ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS REGISTRATION - 3 OFFICERS LODGING ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING REGISTRATION (4) CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) REGISTRATION LODGING TRAVEL ASSOCIATED EXPENSES PER DIEM ILEETA - 5 OFFICERS X 400.00 MOCIC CONFERENCE REGISTRATION LODGING - 2 NIGHTS PER DIEM AIRFARE FBI TRAINING INTERNATIONAL CHIEFS OF POLICE CONFERENCE REGISTRATION AIRFARE LODGING PER DIEM TRITECH USER'S CONFERENCE INCLUDES AIRFARE, LODGING, REGISTRATION AND PER DIEM ILEAS CONFERENCE - 2 ATTENDEES TASER INTERNATIONAL MASTER INSTRUCTOR SCHOOL INCLUDES REGISTRATION, AIRFARE, LODGING AND PER DIEM SPI HOMICIDE INVESTIGATION TRAINING INCLUDES REGISTRATION, LODGING AND PER DIEM MISC PER DIEM & TRAVEL EXPENSES VM ADJUST	0 900 1,000 1,200 0 0 1,800 1,500 1,500 930 2,000 0 150 250 120 400 1,500 0 500 500 520 600 2,500 0 700 0 1,529 0 2,603 3,000 -7,570
TOTAL JUSTIFICATION:							18,132
2100	5206	CONSULTING SERVICES	0	0	0		

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	12,720	11,437	9,202	MAINTENANCE OF LIVE SCAN FINGERPRINT MACHINE BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) SCAN PRO 1000 MAINTENANCE	2,000 1,109 0 3,729 0 4,800 825
TOTAL JUSTIFICATION:							12,463
2100	5209	ENERGY	6,601	9,896	15,738	ENERGY	16,100
TOTAL JUSTIFICATION:							16,100
2100	5211	EXTINGUISHER SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,333,566	1,338,500	1,272,324	EMPLOYEE GROUP INSURANCE	1,216,076
TOTAL JUSTIFICATION:							1,216,076
2100	5213	GEN LIABILITY INSURANCE	211,748	216,881	251,616	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	306,210
TOTAL JUSTIFICATION:							306,210
2100	5220	MAINT OFF/SPEC EQUIPMENT	16,933	19,027	20,160	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE MICROFILM READER POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER DH ADJUST	13,295 0 0 0 0 1,000 2,000 0 3,650 9,000 3,000 2,500 -9,445
TOTAL JUSTIFICATION:							25,000
2100	5221	MAINT RADIO EQUIPMENT	0	0	160		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	1,678	3,400	8,403	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) F.B.I. NATIONAL ACADEMY ASSOCIATION (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3) MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC) NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY ILEETA 6 X \$50 UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION NORTH EAST MULTI-REGIONAL TRAINING 62 X \$90.00 CRIME ANALYSTS OF ILLINOIS IALEIA IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	200 220 220 100 125 300 200 450 250 25 100 100 300 400 50 104 5,580 35 50 50

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							8,859
2100	5228	PRINTING & BINDING	17,328	10,901	15,404	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS, & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONARY, AND HANDBOOKS CRIME FREE MULTI-HOUSING PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	7,200 0 0 8,500 0 200 2,500
TOTAL JUSTIFICATION:							18,400
2100	5229	PRISONER WELFARE	3,804	4,313	2,696	PRISONER WELFARE	4,500
TOTAL JUSTIFICATION:							4,500
2100	5231	REG & SPCL AGENCY ASSESS	65,010	73,724	72,748	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) NORTH REGIONAL MAJOR CRIMES TASK FORCE (NORTAF) CALEA MAJOR CRASH ASSISTANCE TEAM NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB COST SHARING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ILEAS LESO	5,700 4,600 4,065 1,200 49,695 3,000 1,946 1,200 680 3,750 360 900
TOTAL JUSTIFICATION:							77,096
2100	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5236	CREDIT CARD FEES	549	2,214	655	CREDIT CARD PROCESSING FEES \$40 PER MONTH	480
TOTAL JUSTIFICATION:							480
2100	5242	RETIREE HEALTH INSURANCE	176,153	182,912	156,966	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	143,575
TOTAL JUSTIFICATION:							143,575
2100	5244	DUPLICATION SERVICES	3,613	6,210	1,721	MAINTENANCE AND LEASE FOR COPY MACHINES - (2) RICOH AND LANIER - MOVED TO 5220	0 0
TOTAL JUSTIFICATION:							0
2100	5246	MEDICAL EXAMS	4,238	4,807	5,815	MEDICAL EXAMS	7,200
TOTAL JUSTIFICATION:							7,200
2100	5299	MISC CONTRACTUAL SERVICES	370	1,198	307	MICROFILMING OF POLICE RECORDS VM ADJUST	4,000 -1,500
TOTAL JUSTIFICATION:							2,500
2100	5301	AUTO PETROL PRODUCTS	157,529	146,330	131,975	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	153,000 0
TOTAL JUSTIFICATION:							153,000
2100	5302	BOOKS & SUBSCRIPTIONS	1,415	2,297	2,302	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5310	VEHICLE MAINTENANCE	54,867	76,916	71,725	VEHICLE CHANGEOVER COSTS MAINTENANCE VM ADJUST	11,000 63,000 -5,000
TOTAL JUSTIFICATION:							69,000
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	18,327	31,950	13,011	LAPTOP COMPUTERS - 3 REPLACEMENTS FOR TRAINING/INV REPLACEMENT OF 20 DELL DESKTOP COMPUTERS NOT MEETING VILLAGE STANDARDS LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES	9,000 35,000 0 1,500 5,000
TOTAL JUSTIFICATION:							50,500
2100	5315	SMALL TOOLS & EQUIPMENT	10,920	22,238	18,774	CHAPLAIN PROGRAM FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS 10 TASER X26 WITH BATTERIES & EXTENDED WARRANTY DUAL UPRIGHT RIFLE/SHOTGUN RACK (14) 30"CYANOSAFE BENCHTOP CHAMBER	200 500 7,000 11,968 10,597 4,842
TOTAL JUSTIFICATION:							35,107
2100	5316	RANGE SUPPLIES	36,639	35,370	37,699	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 10 X \$54.00	3,025 23,295 1,280 2,000 534 6,579 540
TOTAL JUSTIFICATION:							37,253
2100	5317	MISC OPERATING SUPPLIES	29,138	37,821	35,638	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/AED'S ADULT AED BATTERIES \$203.23 EACH DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD	2,000 250 10,000 0 500 3,000 13,000 0 3,250 550 6,000
TOTAL JUSTIFICATION:							38,550
2100	5318	OFFICE SUPPLIES	10,364	10,206	8,207	MISCELLANEOUS SUPPLIES	8,800
TOTAL JUSTIFICATION:							8,800
2100	5323	AWARDS/DECORATIONS	0	1,259	1,925	AWARDS/DECORATIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	8,473	8,905	12,847		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	35	1,078	2,012	INVESTIGATIVE FUNDS - INCLUDES TRANSPORTS TO MEDICAL EXAMINERS OFFICE VM ADJUST	2,500 0 -1,000
TOTAL JUSTIFICATION:							1,500
2100	5327	IS MISC SOFTWARE	3,810	9,597	1,426	COMPUTER SOFTWARE/ADDITIONAL LICENSES	4,000
TOTAL JUSTIFICATION:							4,000
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	135,330	0	120,797	TRANSFER TO CERF	155,904

**FY 2015 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							155,904
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	112,500	75,000	90,000	TRANSFER TO FUND 15 (OFFSET BY DES PLAINES DISPATCHING REVENUE)	0 105,000
TOTAL JUSTIFICATION:							105,000
2100	5855	TRANSFER TO GRANT FUND	(68)	0	0		
TOTAL JUSTIFICATION:							
2100	5861	TRANSFER TO POL PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			11,857,155	12,115,738	12,759,065		11,988,957

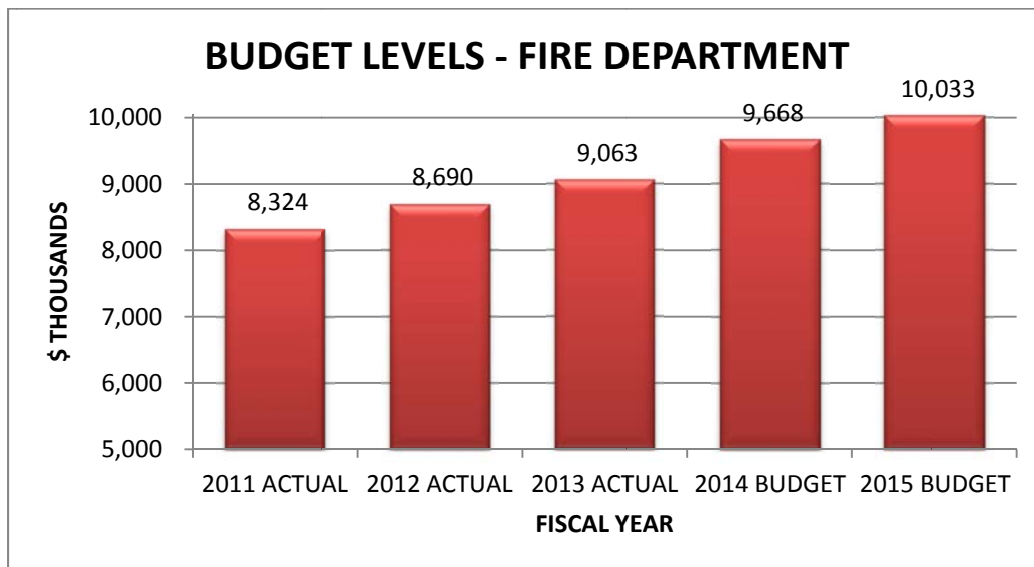
FY 2015 BUDGET WORKSHEET
PD - DISPATCHERS

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
2110	5101	LONGEVITY	0	0	0	LONGEVITY	3,200
TOTAL JUSTIFICATION:							3,200
2110	5102	OVERTIME	0	0	0	OVERTIME - \$140,000.00 FROM DES PLAINES	252,852
TOTAL JUSTIFICATION:							252,852
2110	5104	SALARIES	0	0	0	SALARIES - 20 EMPLOYEES INCLUDES FLOOR SUPERVISOR STIPEND (\$40K)	1,307,517 40,000
TOTAL JUSTIFICATION:							1,347,517
2110	5106	UNIFORM ALLOWANCE	0	0	0	20 RADIO DISPATCH EMPLOYEES @ \$375.00	7,500
TOTAL JUSTIFICATION:							7,500
2110	5108	EMPLOYER CONTRIBUTIONS	0	0	0	EMPLOYER CONTRIBUTION	267,356
TOTAL JUSTIFICATION:							267,356
2110	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE ANNUAL BUY BACK	2,078
TOTAL JUSTIFICATION:							2,078
2110	5212	EMPLOYEE HEALTH INSURANCE	0	0	0	EMPLOYEE HEALTH INSURANCE	324,410
TOTAL JUSTIFICATION:							324,410
0 0 0							2,204,913

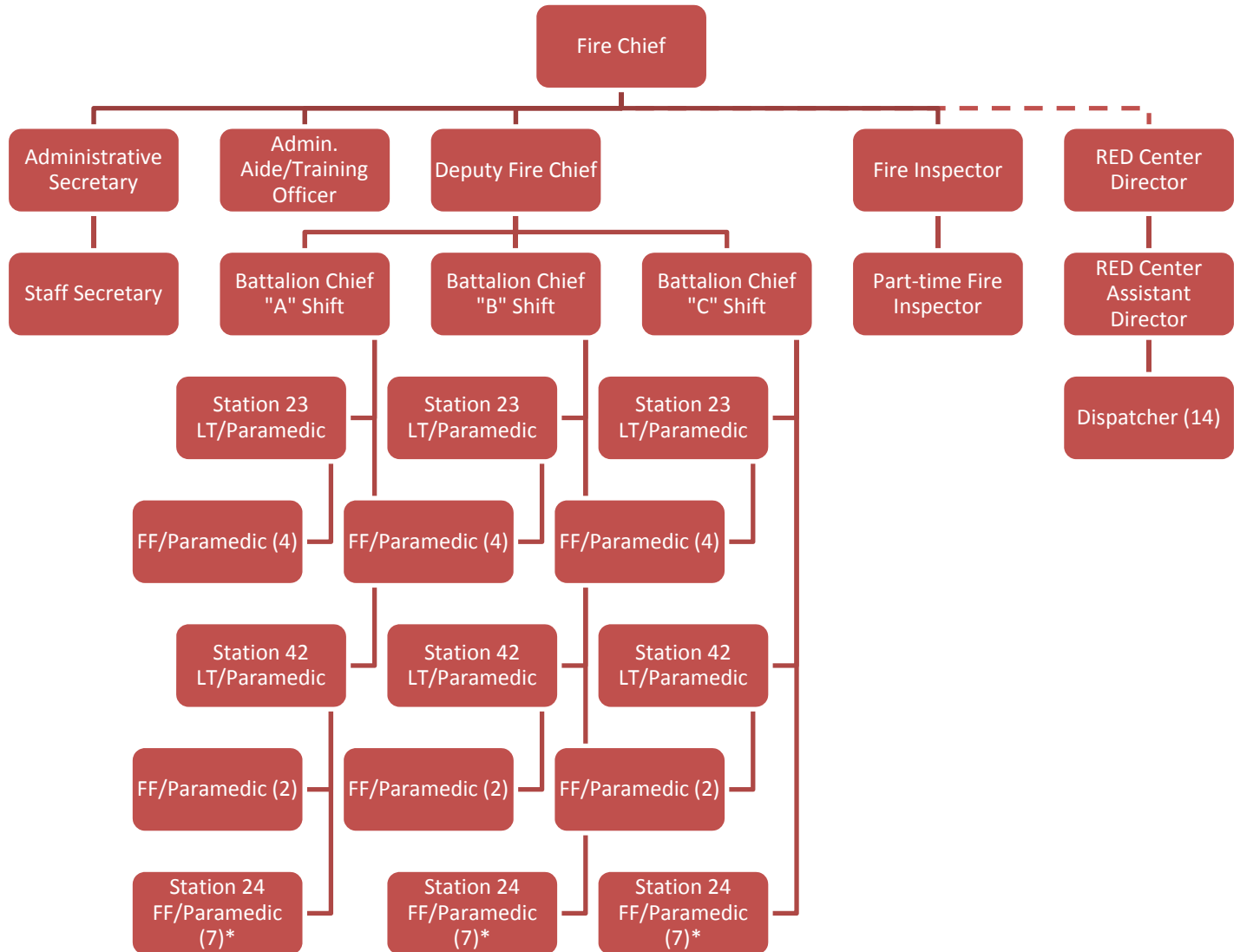
GENERAL FUND

Fire Department

Fire Department\$10,032,633



Village of Wheeling Fire Department January 1, 2015



(NOTE: * INCLUDES 3 PERSONNEL TYPICALLY SCHEDULED OFF DUE TO VACATION/HOLIDAY/KELLY DAYS/SICK LEAVE/TRAINING)








(NOTE: STAFF PER SHIFT - 16)

Fire Department

Department Description: The Fire Department is a full service organization operating out of three (3) fire stations. Emergency services provided by the Wheeling Fire Department include but are not limited to; airport crash/fire/rescue, confined space rescue, emergency medical treatment and transportation, emergency preparedness planning, fire suppression, fire prevention, fire investigation, hazard mitigation, high angle rescue, public safety education, as well as underwater/swift water rescue and recovery. In addition to responding to emergency calls, shift personnel are responsible for maintaining department vehicles, equipment and facilities. During each shift, time is devoted to providing various public safety education programs, training (both fire suppression and emergency medical), as well as physical fitness conditioning.

2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels

-  The Fire Department responded to 4,694 emergency calls for service in 2014. This represented an increase of 160 emergency calls or 3.53% compared to 2013. Emergency medical calls represented approximately 60% of all calls for service.
-  The community fire loss for 2014 was \$649,745. The largest fire loss of the year occurred on January 9, 2014 at Penray Corporation and accounts for most of the annual loss incurred by the community. Overall fire loss remains below national statistics for a community with the size and demographics of Wheeling.
-  Continued the redevelopment training of the Technical Rescue Team with financial assistance provided by the Illinois Terrorism Task Force (ITTF) and the Federal Emergency Management Agency (FEMA). Additional team members qualified for the State of Illinois Urban Search and Rescue (USAR) national response team.
-  Completed a table top disaster drill involving all operating departments within the Village simulating a major tornado strike within the community resulting in extensive community-wide damage and mass casualties. Lessons learned during the exercise were implemented by all operating departments in their disaster preparedness planning.
-  Completed a multi-year project involving development of a county-wide unified disaster preparedness all-hazard mitigation plan. This joint project with the Cook County Department of Homeland Security resulted in a Federal Emergency Management Agency (FEMA) approved all-hazard mitigation plan for both the county and the Village of Wheeling.
-  Continued to increase the amount of joint training exercises conducted with all Combined Area Fire Training Facility (CAFT) members, in order to further increase operational efficiencies and standardization between area departments.
-  Completed a promotional process for the rank of "Lieutenant". The eligibility list will remain active for three (3) years.

2015 OBJECTIVES/GOALS

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to: staffing, vehicles, and equipment.

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Continue to maintain the community's disaster preparedness status and interagency coordination of incidents as they arise.

IDENTIFIED GOAL: Miscellaneous

- ⊗ Maintain additional focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Develop and conduct entry-level testing process for new Firefighter/Paramedic Candidates.
- ⊗ Anticipate, interview, evaluate, and hire replacement personnel, as needed, in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:19	5:08	5:50
Avoidable Accidents & Injuries	<5	4	6	3
"Quality of Service" Survey - Rated as Acceptable	>92%	98%	99%	98%
Stated Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$2,013.97 (CPI Adj.)	\$2,137.33	\$1,945.96	\$1,986.23
Stated Goal: Sustain and maintain service levels Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,694	4,534	4,354
Total EMS Calls	N/A	2,835	2,884	2,735

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector	1	1	-
TOTAL FULL-TIME	53	53	---
Part-time Fire Inspector	1	1	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	2	2	---

**FY 2015 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
2200	5101	LONGEVITY	14,500	15,762	18,100	LONGEVITY	20,300
TOTAL JUSTIFICATION:							20,300
2200	5102	OVERTIME	368,058	553,599	450,763	ARFF TRAINING (ONE SHIFT) DIVE TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES PUMP TESTING (ISO REQUIREMENT) SELF-CONTAINED BREATHING APPARATUS PROGRAM TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) EMERGENCY CALL-BACKS (ESTIMATED) SHORT-SHIFT HIRE BACKS (ESTIMATED) ACTING LIEUTENANT PAY (PER UNION CONTRACT) MISCELLANEOUS PROJECT/ASSIGNMENTS (ESTIMATED) TRAVEL TIME (PER UNION CONTRACT)	8,955 23,252 6,075 30,375 19,063 3,142 9,479 1,414 2,410 33,517 0 7,855 125,688 35,350 5,237 5,237
TOTAL JUSTIFICATION:							317,049
2200	5104	SALARIES	4,533,470	4,630,805	4,847,975	SALARIES FOR DEPARTMENT EMPLOYEES	5,023,347
TOTAL JUSTIFICATION:							5,023,347
2200	5105	LOCAL TRAINING & MEETINGS	19,366	12,706	25,003	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) VM ADJUST	2,370 1,050 6,705 3,295 15,357 2,000 3,550 4,200 0 -3,527
TOTAL JUSTIFICATION:							35,000
2200	5106	UNIFORM ALLOWANCE	25,793	20,002	32,562	UNIFORMS FOR 65 EMPLOYEES ACCOUNT CARRY-OVER FROM PREVIOUS FISCAL YEAR MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) VM ADJUST	28,725 5,000 1,000 -2,725
TOTAL JUSTIFICATION:							32,000
2200	5108	EMPLOYER CONTRIBUTIONS	123,863	123,241	123,304	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	123,149
TOTAL JUSTIFICATION:							123,149
2200	5109	POL/FIR PENS EMPLR CNTRB	1,314,938	1,484,050	1,837,961	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	1,740,322
TOTAL JUSTIFICATION:							1,740,322
2200	5110	COLLEGE INCENTIVE	300	300	300	COLLEGE INCENTIVE (CONTRACTUAL OBLIGATION)(1 EMPLOYEE)	300
TOTAL JUSTIFICATION:							300
2200	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	2,242	5,162	4,426	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	6,850
TOTAL JUSTIFICATION:							6,850
2200	5115	SLDPA RETIREE CONTRIBUTN	0	13	0	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
TOTAL JUSTIFICATION:							0
2200	5116	SICK LEAVE ANNL BUY BACK	5,143	3,526	5,135	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	5,413

**FY 2015 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							5,413
2200	5205	MULTIPLE DAY TRAINING	2,825	3,828	5,555	INTERNATIONAL FIRE CHIEFS CONFERENCE (GA)	2,000
						ILLINOIS FIRE CHIEFS CONFERENCE (IL)	600
						MISCELLANEOUS FIRE CHIEF MEETINGS (METRO/IFCA/LCFA)	300
						ILLINOIS FIRE INSPECTORS MINI-SEMINARS (2 EMPLOYEES)	600
						ILLINOIS FIRE INSPECTORS FALL SEMINAR (2 EMPLOYEES)	400
						LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (8 EMPLOYEES)	2,920
						ILLINOIS FIRE SERVICE INSTRUCTORS CONFERENCE (IL)	600
						INTERNATIONAL FIRE SERVICE INSTRUCTORS CONF (IN)(1 EMP)	2,000
						ILLINOIS FIRE SERVICE ADMINISTRATIVE PROFESSIONALS CONF	600
						NATIONAL FIRE ACADEMY TRAVEL (REIMBURSED BY FED GOV)	0
						(\$1,600 FOR NFA TRAVEL - REIMBURSED BY FEDERAL GOV)	0
						MISCELLANEOUS TRAVEL/TRANSPORTATION (MILEAGE)	280
						VM ADJUST	-2,300
TOTAL JUSTIFICATION:							8,000
2200	5207	IS SERV & MAINT AGREEMENT	3,623	4,935	4,940	INCIDENT REPORTING SOFTWARE UPDATE/MAINTENANCE	1,750
						EMS PATIENT SOFTWARE MAINTENANCE CONTRACT	1,775
						GENERAL SOFTWARE UPGRADES	1,500
TOTAL JUSTIFICATION:							5,025
2200	5209	ENERGY	3,739	5,725	8,283	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	10,500
TOTAL JUSTIFICATION:							10,500
2200	5211	EXTINGUISHER SERVICE	2,132	2,132	1,811	HYDROSTATIC TESTING/GENERAL SERVICE	1,900
						KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23)	295
						KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	295
TOTAL JUSTIFICATION:							2,490
2200	5212	EMPLOYEE HEALTH INSURANCE	842,987	895,075	916,084	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	935,213
TOTAL JUSTIFICATION:							935,213
2200	5213	GEN LIABILITY INSURANCE	379,687	388,889	451,174	GENERAL LIABILITY INSURANCE	549,067
TOTAL JUSTIFICATION:							549,067
2200	5216	LAUNDRY SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2200	5220	MAINT OFF/SPEC EQUIPMENT	49,210	43,393	51,907	BATTERY REPLACEMENT PROGRAM	5,966
						DIVE TEAM EQUIPMENT MAINTENANCE	4,240
						EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE	10,850
						HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE	8,183
						LADDER EQUIPMENT MAINTENANCE	5,000
						OFFICE EQUIPMENT MAINTENANCE	2,400
						RESCUE EQUIPMENT MAINTENANCE	3,700
						SELF-CONTAINED BREATHING APPARATUS MAINTENANCE	8,732
						TORNADO SIREN MAINTENANCE	3,300
						TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE	11,250
						VM ADJUST	-8,621
TOTAL JUSTIFICATION:							55,000
2200	5221	MAINT RADIO EQUIPMENT	483	4,965	0	MOVED TO ACCOUNT 15-5221	0
TOTAL JUSTIFICATION:							0
2200	5222	MEMBERSHIP DUES	1,344	1,349	1,314	ILLINOIS FIRE SERVICE PROFESSIONAL ASSOC. (IFSAP)	55
						IL FIRE CHIEFS ASSOCIATION (IFCA)	450
						INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC)	240
						METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA)	50
						LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA)	75
						INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI)	75
						IL SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI)	100

**FY 2015 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
2200	5222	MEMBERSHIP DUES...	1,344 ...	1,349 ...	1,314 ...	NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) IL FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN IL EMERGENCY MGMT CONSORTIUM	170 100 80 125 40
TOTAL JUSTIFICATION:							1,560
2200	5228	PRINTING & BINDING	1,129	1,030	1,989	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU	800 400 400 500
TOTAL JUSTIFICATION:							2,100
2200	5231	REG & SPCL AGENCY ASSESS	16,887	16,124	16,925	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	3,500 1,250 5,000 350 2,500 5,000 600
TOTAL JUSTIFICATION:							18,200
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	408,721	466,963	409,586	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	399,326
TOTAL JUSTIFICATION:							399,326
2200	5246	MEDICAL EXAMS	14,835	14,518	15,710	PERIODIC PHYSICALS (12 EMPLOYEES) MAINTENANCE PHYSICALS (38 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS	6,000 11,400 1,400
TOTAL JUSTIFICATION:							18,800
2200	5248	FINGER PRINTING FEES	0	189	0	NEW EMPLOYEE FINGERPRINTING	0
TOTAL JUSTIFICATION:							0
2200	5299	MISC CONTRACTUAL SERVICES	0	307	307		
TOTAL JUSTIFICATION:							
2200	5301	AUTO PETROL PRODUCTS	67,118	68,052	66,479	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	61,000 0
TOTAL JUSTIFICATION:							61,000
2200	5302	BOOKS & SUBSCRIPTIONS	3,354	3,523	3,337	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	2,831 790 250
TOTAL JUSTIFICATION:							3,871
2200	5305	FIREFIGHTING SUPPLIES	55,560	64,909	83,376	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT PUBLIC EDUCATION EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIP. TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT UNDERWATER RESCUE/RECOVERY RESPONSE SUPPLIES/EQUIP.	1,430 10,700 1,000 41,840 17,730 824 6,725 13,500 2,300 5,126

**FY 2015 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							101,175
2200	5310	VEHICLE MAINTENANCE	70,431	46,714	79,932	GENERAL VEHICLE MAINTENANCE/REPAIR	77,000
TOTAL JUSTIFICATION:							77,000
2200	5311	BLDG/GROUNDS MAINTENANCE	13,237	20,862	12,440	PAINT & ASSOCIATED SUPPLIES	900
						CARPET & UPHOLSTERY CLEANING	2,400
						MISCELLANEOUS FIRE STATION REPAIRS	6,000
						GENERAL CLEANING SUPPLIES	5,500
						REPLACEMENT WINDOWS (STA. 23)	8,805
						REPLACEMENT EXT. DOOR/FRAME (STA. 23)	3,500
						ENTRY DOOR SECURITY SWIPE CARD READERS (STA. 23)	5,000
						SAFETY SHOWER/EYE WASH STATIONS (STA. 23 & STA. 42)	1,500
						REPLACEMENT GRILL (STA. 42)	2,000
						REPLACEMENT APPLIANCES (STA. 23, STA.24, & STA. 42)	1,500
TOTAL JUSTIFICATION:							37,105
2200	5312	MEDICAL SUPPLIES	16,474	20,078	17,265	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES	15,222
						(NOTE: INCLUDES NON-REIMBURSED MEDICATIONS &	0
						INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	0
						PEDIATRIC ADVANCED LIFE SUPPORT KITS	11,180
TOTAL JUSTIFICATION:							26,402
2200	5313	IS MISC EQPT & SUPPLIES	14,002	24,616	33,075	REPLACEMENT DESKTOP COMPUTERS (2)	3,500
						REPLACEMENT RUGGED LAPTOPS (3) (EMER. MED. SERVICE)	11,250
						REPLACEMENT MOBILE DATA TERMINALS (MDC) (3)	9,765
						REPLACEMENT LASER PRINTERS (2)	1,050
						MISCELLANEOUS COMPUTER COMPONENTS	1,000
						MOBILE TRAINING TABLETS (16)	4,800
						REPLACEMENT MOBILE DATA MODEM (1)	1,000
TOTAL JUSTIFICATION:							32,365
2200	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2200	5317	MISC OPERATING SUPPLIES	5,591	7,138	7,457	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT	750
						LAUNDRY SUPPLIES/EQUIPMENT	1,400
						MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT	6,000
TOTAL JUSTIFICATION:							8,150
2200	5318	OFFICE SUPPLIES	5,775	5,064	5,523	GENERAL OFFICE SUPPLIES	4,000
						PRINTER SUPPLIES (LASER & INK JET)	2,000
						VM ADJUST	-250
TOTAL JUSTIFICATION:							5,750
2200	5319	PROTECTIVE CLOTHING/SUPL	32,774	28,777	26,522	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION)	19,330
						TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.)	750
						REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION)	1,075
						REPLACEMENT GLOVES (FIRE SUPPRESSION)	696
						REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION)	3,260
						REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION)	560
						REPLACEMENT RESCUE/TRUCKMAN BELTS (SUPPRESSION)	550
						REPLACEMENT ANSI/OSHA SAFETY VESTS (FIRE SUPPRESSION)	380
						REPLACEMENT PERSONAL ESCAPE ROPE/ROPE BAG (FIRE SUP.)	84
						ANSI/OSHA VESTS (AMBULANCES) (EMERGENCY MEDICAL)	380
						REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL)	75
						REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	1,875
TOTAL JUSTIFICATION:							29,015
2200	5707	TRANSFER TO CERF	158,090	0	162,962	TRANSFER OF FUNDS TO CERF ACCOUNT	236,789
TOTAL JUSTIFICATION:							236,789

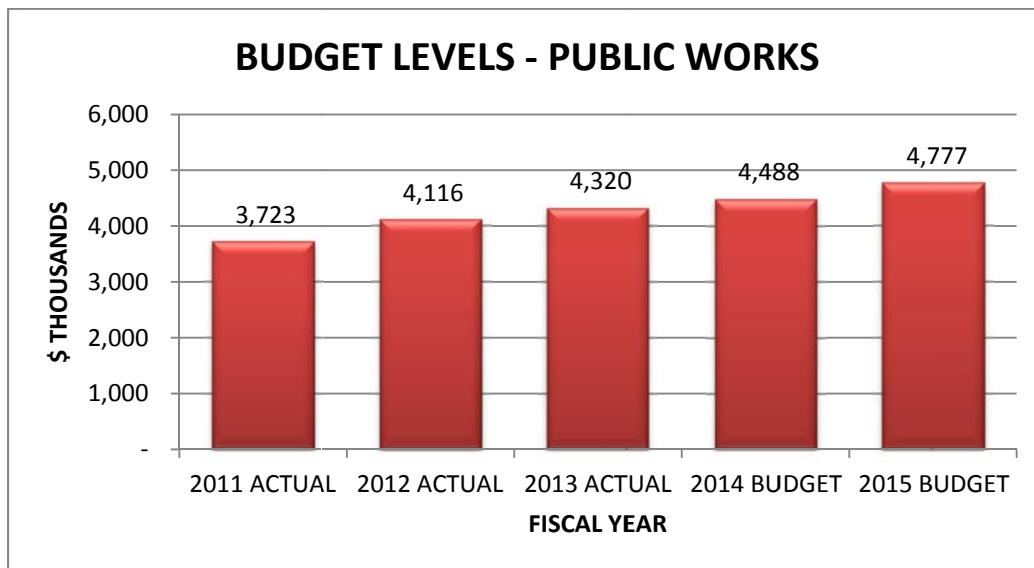
**FY 2015 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	112,500	75,000	90,000	TRANSFER TO FUND 15	105,000
TOTAL JUSTIFICATION:							105,000
2200	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5862	TRANSFER TO FIRE PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			8,690,180	9,063,320	9,819,483		10,032,633

GENERAL FUND

Public Works Department

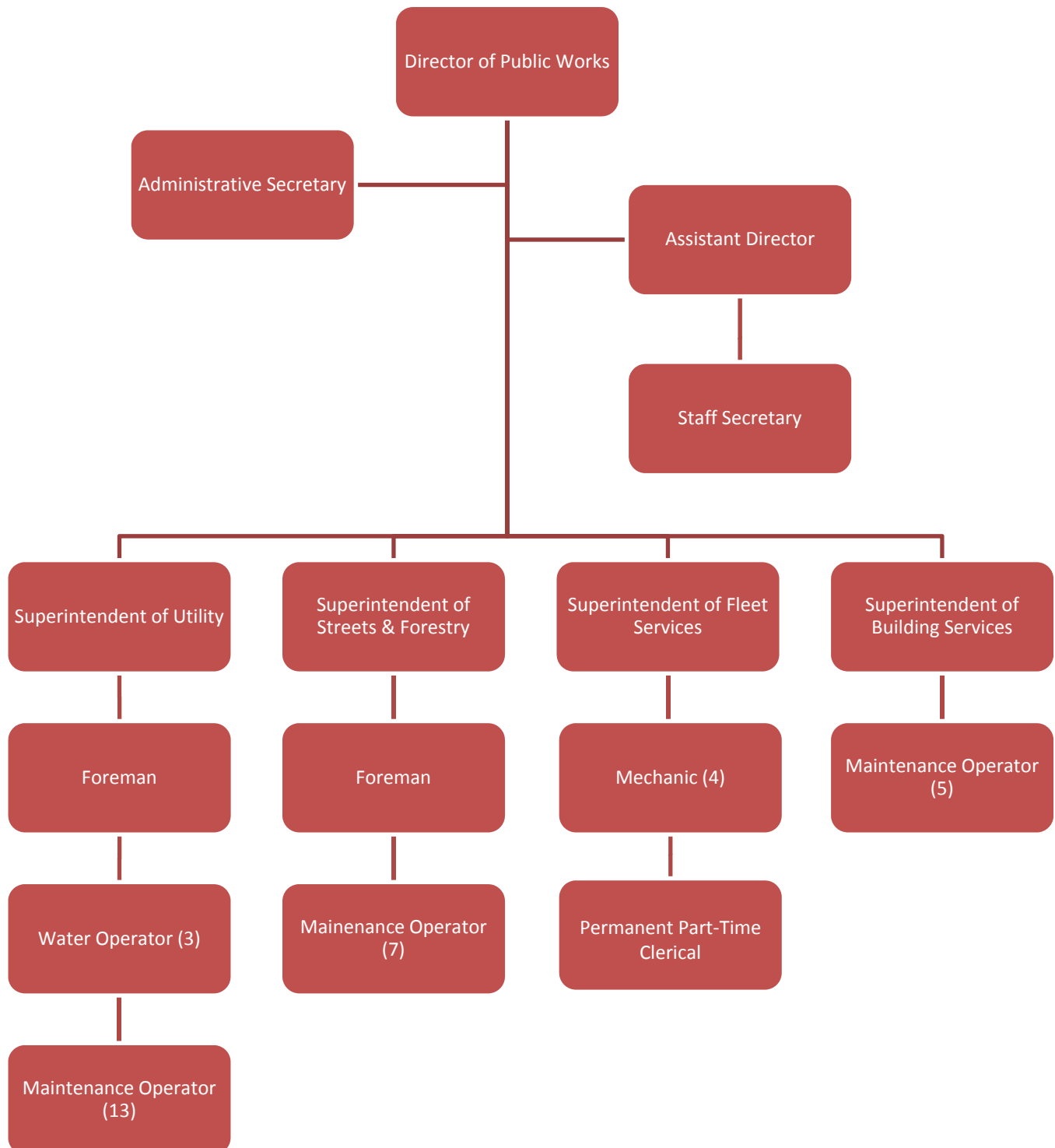
Public Works Administration	\$585,849
Building Services	1,112,773
Commuter Parking	43,297
Fleet Services	677,094
Street Division.....	1,041,137
Forestry Division	1,316,749
TOTAL.....	\$4,776,899



*Beginning FY2014 the Village moved the Capital Projects & Design Division from the Public Works Department to Community Development.

*Costs associated with operating the Utility Division are budgeted in the Enterprise Fund

**Village of Wheeling
Public Works Department
January 1, 2015**













Public Works Department

Department Description: The Department of Public Works is comprised of five divisions: Administration, Building Services, Fleet Services, Streets/Forestry and Utility. The department was established to manage, maintain, operate, and repair the Village's infrastructure, facilities, and related assets, which include public streets, private streets (where maintenance agreements have been executed), sidewalks, street lighting, signage, traffic controls, storm sewer system, water distribution system, sanitary sewer collection and conveyance system, parkways, municipal buildings, cemetery, commuter rail station, parking lots, municipal fleet, waterways and the William Rogers Memorial Diversion Channel.

2014 ACCOMPLISHMENTS

STATED GOAL: Sustain and maintain service levels

-  Completed the 2014 Sanitary Sewer Lining Program in Old Town with 7,250 feet of sewer lined.
-  Completed implementation of the Village's new water meter system upgrade program. Working with a contractor, installed over 8,000 water meters (7,435 by contractor; 565 by staff) throughout the Village. Staff oversaw the installation process, assisted with shut-downs, coordinated the installs, performed installations when necessary and served as a liaison between the contractor, the meter supply company, and residents.
-  Staff, in conjunction with the IT and Finance Departments completed internal software training of the Village's new water meter system upgrade.
-  Cleaned 33,486 linear feet of sewer line for optimal flow as part of the Village's ongoing in-house Sanitary Sewer Preventive Maintenance Program.
-  Performed project supervision for both the water main project in Hollywood Ridge (Unit 2) and Wolf Road, with 3,786 linear feet of main installation. Coordinated shut-downs, assisted with traffic control, witnessed pressure tests, chlorinations and recorded detailed field notes.
-  Delivered 578 water samples to the laboratory for analysis to ensure compliance with all Illinois Environmental Protection Agency (IEPA) regulations.
-  Upgraded the Milwaukee Avenue and Heritage Park Pump Stations with manual transfer switches and receptacles to provide a connection point between the lift stations and the trailer mounted portable generator.
-  Received grant reimbursement of \$19,995 which provides for the purchase and planting of 71 new parkway trees as part of Mitigating Emerald Ash Borer Impacts on the Urban Forest, which was administered by the Metropolitan Mayors Caucus and funded through the US Forest Service, US EPA.
-  Received five new next generation Ford Police Interceptor SUV's and one Ford Police Interceptor Sedan, and set-up for the Police Department. Set-up included police radios, emergency lighting, prisoner partitions with hard plastic rear seats, computers, printers, radar units, video system, graphics, etc.
-  Replaced a natural gas combustion engine to run a high-service pump at the Husky Park storm water pumping station. The natural gas engine/pump will run during a power failure, which will allow the continual pumping of storm water from the basin.











- ⊗ Replaced the existing quartz halogen light fixtures in municipal fountains with 30-watt RGB LED color fixtures.
- ⊗ Completed 3,462 fleet-related repairs totaling 7,081 hours of labor.
- ⊗ Completed 2,695 building-related work orders for preventative maintenance and/or special requests.
- ⊗ Completed 370 work orders ranging from water/sewer issues, water quality, flooding, water meters, high water bills, etc. Additionally, completed 447 Finance-generated work orders.
- ⊗ Repaired/rebuilt 40 storm structures.
- ⊗ Repaired/thawed 15 frozen water services.
- ⊗ Completed 928 work orders (street/forestry) which included 223 parkway trees trimming requests, 330 streetlight repairs, 190 street sign repairs, 50 graffiti removals, 53 tree removals and 82 deceased animals collected on roadways.
- ⊗ Maintained and repaired Airport equipment in a cooperative effort with the Chicago Executive Airport.
- ⊗ Provided locations and project supervision for the 2014 Crack Sealing Program of asphalt and concrete streets. This project consisted of filling 351,000 linear feet of cracks utilizing 117,000 lbs. of filler material.
- ⊗ Provided locations and measurements for the 2014 Asphalt Patching and Grinding Program.
- ⊗ Facilitated the Village's participation in the Northwest Municipal Conference/Suburban Purchasing Cooperative's Fuel Hedging program through Palatine Oil Company.
- ⊗ Installed Eco-Lock idle control systems on several squad cars.
- ⊗ Inspected the salt dome conveyer system, performed electrical updates, roller replacements and other necessary required repairs to improve efficiency when loading the salt dome.
- ⊗ Supervised the removal and installation of three new HVAC systems, which included one at the Senior Center and two at the Metra Train Station.
- ⊗ Continued locating underground utilities to update the Village's Geographic Information System (GIS).
- ⊗ Maintained compliance with Underground Storage Tank (UST) regulations by recertifying key employees as Certified UST operators.
- ⊗ Installed a ten-ton crane in the Fleet Services shop to safely facilitate the removal and installation of heavy equipment like dump bodies, salt spreaders, engines, etc.

STATED GOAL: Comprehensive plan to improve appearance of Wheeling








- ⊗ Completed the rehabilitation and re-coating of Central Receiving Station.
- ⊗ Working with a contractor, sandblasted and painted 213 fire hydrants. Performed re-taping to indicate main size, re-numbering and installation of marking flags.
- ⊗ Removed 14 infested trees by staff and 650 by contract due to Emerald Ash Borer (EAB) disease.
- ⊗ Supervised the contractual parkway tree planting of 496 trees.
- ⊗ Trimmed 1,447 parkway trees trimmed in 2014 (223 were trimmed by staff; 1,224 by contract). Staff removed 39 parkway trees due to hazardous conditions.
- ⊗ Used approximately 691,020 pounds of asphalt to perform in-house minor street repairs and to fill 2,342 potholes.
- ⊗ Performed concrete repairs utilizing approximately 77 cubic yards of concrete for 3,338 square feet of flat work and 462 linear feet of curb.
- ⊗ Provided locations and project supervision for the Thermoplastic Road Striping Program as well as the Roadway Paint Marking Program.
- ⊗ Eliminated approximately 361 trip hazards through contractual services by shaving the existing trip hazard down to meet the adjoining sidewalk edge, making it American with Disability Act (ADA) compliant and providing a level grade where a trip hazard once occurred.
- ⊗ Staff removed all the prairie stones attached to the abutments on Jack London Bridge. Upon completion, a contractor patched and painted the abutments and stairs.
- ⊗ Installed three sets (1 refuse, 1 recycling) of solar compactor containers in the following park locations: Northgate Parkway/Dundee, Clock Tower and Friendship Park.
- ⊗ Installed twenty Idle Free Zone signs throughout Village properties and School District 21.

2015 OBJECTIVES/GOALS**IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development**

- ⊗ Upgrade the Fletcher Sanitary Lift Station with manual transfer switches and receptacles to provide a connection point for the trailer mounted portable generator.
- ⊗ Work with GIS personnel to insert street sign inventory information into GIS Map Office to aid in compliance with the federally mandated requirements of the Federal Highway Administrations for traffic sign retro-reflectivity and maintain a street sign management method.
- ⊗ Continue the Sanitary and Storm Sewer Lining Program with approximately 5,420 feet scheduled for lining.
- ⊗ Provide locations and project supervision for the 2015 Crack Sealing Program of asphalt and concrete streets.

-  Provide locations and measurements for the 2015 Asphalt Patching and Grinding Program.
-  Continue the annual cycle of tearing down retired Police squad cars and setting up their replacements.
-  Continue installation of automated fueling systems on Village fleet to improve inventory control and vehicle data accuracy.
-  Evaluate and recommend HVAC unit replacement at municipal buildings to improve reliability as well as efficiency, through the HVAC Replacement Program and bid process.
-  Continue the cooperative efforts with Chicago Executive Airport to maintain and repair airport equipment.
-  Work with a consultant to finalize the Operation and Maintenance Manual and Emergency Action Plan as required by the Illinois Department of Natural Resources (IDNR) for a dam operating permit for the Cornell Avenue Dam.
-  Through the 2015 Watermain Replacement Project, replace approximately 4,052 linear feet of watermain along Glendale Street, 6th and 7th Streets, and Sherwood Drive.
-  Upgrade existing SCADA system to include sanitary and sewer stations.
-  Replace 3,400 linear feet of sanitary force main in Arlington Club subdivision.
-  Through contractual services, perform smoke testing and manhole lining in West Meadowbrook and Palwaukee Business Center as part of the Village's Inflow & Infiltration (I/I) Program.

IDENTIFIED GOAL: Revitalize Wheeling's community image

-  Rehabilitate and recoat the elevated storage tank at North Receiving Station.
-  Rehabilitate and recoat Centennial Fountain base and repair underwater lighting.
-  Exterior painting of Fire State No. 23, 99-101 Wolf Road and Police Department.
-  Sandblast and paint approximately 200 fire hydrants. The Utility Division will re-tape, re-number and install marking flags at the conclusion of the painting.
-  Perform in-house asphalt street patching and pothole filling.
-  Trim parkway trees, remove diseased ash trees due to Emerald Ash Borer and seek grant opportunities.
-  Provide locations and project supervision for the Thermoplastic Road Striping Program as well as the Roadway Paint Marking Program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2014	Actual 2013	Actual 2012
Stated Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	2	1	5
Stated Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	1.75	3.0	2.90	2.05
Cost of Sewer Relining Program	\$176,606	\$215,298	\$185,484	\$189,785
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	6,857	5,245	4,750
Stated Goal: Sustain and maintain service levels Type of Measure: Output				
Village Vehicles Maintained	N/A	154	153	152
Average Cost to Maintain Vehicles (Per Mile)	N/A	\$1.32	\$1.35	\$1.20
Building Services Work Orders Completed	N/A	2,695	3,117	2,777
Snowplowing Events	N/A	17	14	3
Total Precipitation of Snow for Plow Events (Inches)	N/A	60.0	40.5	16.5
Actual Odometer Miles of Snowplowing Events	N/A	20,572	13,755	5,149
Salt Events	N/A	34	38	18
Salt Purchase Cost (Ton)	N/A	\$54.34	\$59.59	\$59.59
Salt Utilized (Tons)	N/A	2,403	2,905	1,398
Actual Odometer Miles of Salt Spread	N/A	8,349	10,571	3,984
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	18,835	16,355	6,636
Amount of Organic (Anti-Icing/De-Icing) Agent (Gallons)	N/A	6,635	5,125	5,480
Asphalt Used for Street Maintenance (Tons)	N/A	346	234	273
Cost of Asphalt	N/A	\$55.00	\$53.00	\$53.00
Concrete Poured (Cubic Yards)	N/A	77	76	138
Cost of Concrete	N/A	\$115.00	\$108.25	\$107.00
Total Streetlights Maintained	N/A	1,120	1,120	1,120
Streetlights that Required Maintenance	N/A	330	333	313
Streetlights Requiring Bulb Maintenance	N/A	69%	65%	62%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	31%	35%	38%
No of Water Main Breaks Repaired	N/A	42	43	32
No. of Hydrants Maintained/Flushed	N/A	1,686	1,707	1,664
No. of Hydrants Repaired of Those Maintained	N/A	63	42	57
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	320	6,920	1,180
No. of Inspected Buffalo Boxes Repaired	N/A	75	63	93
No. of Sanitary Sewer Complaints	N/A	46	111	65
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	10,000	7,500	8,083	10,000
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	5,000	4,500	3,285	5,950
Linear Feet of Sanitary Sewer Rodding	35,000	33,486	28,238	58,000
Stated Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Effectiveness				
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	30	23	27	41
Stated Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Efficiency				
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,638	-1,356	-1,015
Stated Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Output				
No. of Village Owned Parkway Trees	7,500	7,621	7,828	7,554
Street sweeping Debris (Miles)	4,000	3,371	3,961	5,937
No. of Trees Trimmed In-House	350	223	414	682

AUTHORIZED PERSONNEL	FY 2015	FY 2014	Increase/ Decrease
PW Administration			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Division Total	4	4	---
Building Services Division			
Superintendent of Building Services	1	1	-
Maintenance Operators	5	5	-
Division Total	6	6	---
Fleet Services Division			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
Division Total – FULL-TIME	5	5	-
Part-Time Clerk	1	1	-
Division Total – PART-TIME	1	1	-
Streets & Forestry Division			
Superintendent of Streets & Forestry	1	1	-
Foreman	1	1	-
Maintenance Operators	7	7	-
Division Total	9	9	---
*Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL PART-TIME	1	1	-
TOTAL FULL-TIME	42	42	-

*Costs associated with operating the Utility Division are budgeted in the Enterprise Fund.

**FY 2015 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1500	5101	LONGEVITY	2,300	3,042	1,300	LONGEVITY	1,300
TOTAL JUSTIFICATION:							1,300
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	342,777	352,173	355,774	SALARIES FOR DIVISION EMPLOYEES	366,378
TOTAL JUSTIFICATION:							366,378
1500	5105	LOCAL TRAINING & MEETINGS	1,262	523	687	MISC SAFETY, SUPERVISORY, ETC. TRAINING/WORKSHOPS/MTGS	800
TOTAL JUSTIFICATION:							800
1500	5108	EMPLOYER CONTRIBUTIONS	73,789	70,778	70,495	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 71,463
TOTAL JUSTIFICATION:							71,463
1500	5115	SLDPA RETIREE CONTRIBUTN	0	16,884	0		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE ANNL BUY BACK	1,696	1,738	1,050	SICK LEAVE BUY BACK	1,488
TOTAL JUSTIFICATION:							1,488
1500	5205	MULTIPLE DAY TRAINING	3,537	5,727	5,724	APWA/AWWA CONFERENCE & EXPO, INCL REG, LODG., ETC. IL POTABLE WATER CONFERENCE INCL REG, LODGING, ETC. IL PUBLIC SERVICE INSTITUTE/APWA INCL REG, ETC.	2,690 710 1,500
TOTAL JUSTIFICATION:							4,900
1500	5206	CONSULTING SERVICES	0	680	0		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMENT	850	700	2,240	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE	999
TOTAL JUSTIFICATION:							999
1500	5209	ENERGY	5,490	10,643	22,569	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR.	0 37,800
TOTAL JUSTIFICATION:							37,800
1500	5212	EMPLOYEE HEALTH INSURANCE	58,124	56,936	52,632	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	54,472
TOTAL JUSTIFICATION:							54,472
1500	5213	GEN LIABILITY INSURANCE	17,733	18,162	21,071	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 25,643
TOTAL JUSTIFICATION:							25,643
1500	5220	MAINT OFF/SPEC EQUIPMENT	6,689	14,577	121	DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (FAX, ETC.)	1,250 200
TOTAL JUSTIFICATION:							1,450
1500	5221	MAINT RADIO EQUIPMENT	210	775	1,403	REPAIRS/MAINT/ REPLACEMENT OF DEPT MOBILE PHONES MAINTENANCE FOR MOTOROLA REMOTE RADIOS	150 250
TOTAL JUSTIFICATION:							400
1500	5222	MEMBERSHIP DUES	5,929	4,937	326	AMERICAN PUBLIC WORKS ASSOCIATION AMERICAN WATER WORKS ASSOCIATION NORTH SUBURBAN WATER WORKS	165 83 75
TOTAL JUSTIFICATION:							323
1500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2015 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		
TOTAL JUSTIFICATION:							
1500	5242	RETIREE HEALTH INSURANCE	5,308	5,498	5,418	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	5,516
TOTAL JUSTIFICATION:							5,516
1500	5246	MEDICAL EXAMS	2,924	5,969	5,993	ANNUAL EMPLOYEE HEARING TEST PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING PER DOT HEP B VACCINATION PROGRAM PER OSHA	1,500 1,425 420
TOTAL JUSTIFICATION:							3,345
1500	5299	MISC CONTRACTUAL SERVICES	0	307	307	DEPT SHARE OF MSDS ONLINE	307
TOTAL JUSTIFICATION:							307
1500	5301	AUTO PETROL PRODUCTS	525	352	729	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	0 450
TOTAL JUSTIFICATION:							450
1500	5302	BOOKS & SUBSCRIPTIONS	32	90	0	MANUALS AND PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1500	5310	VEHICLE MAINTENANCE	78	646	493	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 495
TOTAL JUSTIFICATION:							495
1500	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1500	5313	IS MISC EQPT & SUPPLIES	0	4,914	552	(1) REPLACEMENT COMPUTER OUT OF WARRANTY & DOES NOT MEET MINIMUM SPECIFICATIONS	0 1,750
TOTAL JUSTIFICATION:							1,750
1500	5317	MISC OPERATING SUPPLIES	2,115	2,004	3,147	FOOD SUPPLIES FOR DEPT, MEETINGS AND AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS; MISC EQUIP/SUPPLIES	0 2,100
TOTAL JUSTIFICATION:							2,100
1500	5318	OFFICE SUPPLIES	3,674	2,735	4,658	MISC DEPT OFFICE SUPPLIES (PENS, TONER, ETC.)-ALL DIVS	4,000
TOTAL JUSTIFICATION:							4,000
1500	5319	PROTECTIVE CLOTHING/SUPL	341	77	378	SAFETY GEAR AND DEPT LOGO ATTIRE	270
TOTAL JUSTIFICATION:							270
1500	5323	AWARDS/DECORATIONS	0	22	22		
TOTAL JUSTIFICATION:							
			535,383	580,886	557,088		585,849

**FY 2015 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1220	5101	LONGEVITY	2,200	2,200	2,800	LONGEVITY	3,400
TOTAL JUSTIFICATION:							3,400
1220	5102	OVERTIME	7,376	15,469	31,401	COMPENSATION FOR CALL-BACKS OR CALL-INS AS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS, ETC.)	0 0 16,000
TOTAL JUSTIFICATION:							16,000
1220	5103	SEASONAL HELP	21,976	17,730	20,542	SEASONAL HELP VM ADJUST	28,000 -16,000
TOTAL JUSTIFICATION:							12,000
1220	5104	SALARIES	384,252	413,316	420,556	SALARIES FOR DIVISION EMPLOYEES	437,839
TOTAL JUSTIFICATION:							437,839
1220	5105	LOCAL TRAINING & MEETINGS	1,116	2,146	2,231	MISC SAFETY, HVAC, ELECTRIC GENERATORS, SUPERVISORY ETC., TRAINING CDL REIMBURSEMENTS PER CBA	0 2,500 90
TOTAL JUSTIFICATION:							2,590
1220	5106	UNIFORM ALLOWANCE	2,924	2,690	3,340	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT VM ADJUST	2,250 1,000 270 -520
TOTAL JUSTIFICATION:							3,000
1220	5108	EMPLOYER CONTRIBUTIONS	88,214	88,325	94,174	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 87,359
TOTAL JUSTIFICATION:							87,359
1220	5111	UNEMPLOYMENT COMPENSATION	0	1,680	2,800		
TOTAL JUSTIFICATION:							
1220	5116	SICK LEAVE ANNL BUY BACK	0	0	1,138	SICK LEAVE BUY BACK	1,076
TOTAL JUSTIFICATION:							1,076
1220	5205	MULTIPLE DAY TRAINING	0	31	4		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	3,440	2,634	8,946	MAINTENANCE FOR 3 UPS (BATTERY BACK-UP) -VH, PW, FS#24 ANNUAL PW SECURITY CAMERA SOFTWARE MAINTENANCE ANNUAL FACILITY WIZARDS WORK ORDER SYSTEM UPS BATTERY REPLACEMENT VILLAGE HALL	2,955 400 2,634 20,000
TOTAL JUSTIFICATION:							25,989
1220	5208	DEBRIS DUMP CHARGES	296	744	388	DISPOSAL OF HAZARDOUS CHEMICALS, BULBS, BALLASTS, ETC.	200
TOTAL JUSTIFICATION:							200
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	85,274	83,384	80,190	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	80,254
TOTAL JUSTIFICATION:							80,254
1220	5213	GEN LIABILITY INSURANCE	27,120	27,778	32,227	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 39,219

FY 2015 BUDGET WORKSHEET
BUILDING SERVICES

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							39,219
1220	5215	JANITORIAL SERVICES	130,059	132,983	135,540	CUSTODIAL SERVICES FOR ALL MUNICIPAL BUILDINGS	140,000
						CARPET CLEANING SERVICES OF ALL MUNICIPAL BUILDINGS	20,000
TOTAL JUSTIFICATION:							160,000
1220	5220	MAINT OFF/SPEC EQUIPMENT	9,996	11,456	12,326	ANNUAL/SEMI ANNUAL MAINT OF FIRE SYSTEMS/ALARMS, ETC.	9,000
						TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS	3,000
						RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FS#24	1,990
						(TRANSFERRED FROM 5319)	0
						RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	230
						(TRANSFERRED FROM 5319)	0
TOTAL JUSTIFICATION:							14,220
1220	5221	MAINT RADIO EQUIPMENT	200	0	0		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	0	165	0		
TOTAL JUSTIFICATION:							
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	5,886	4,819	0	RENTAL OF SMALL FLOOR CLEANING MACHINE	1,000
TOTAL JUSTIFICATION:							1,000
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,767	4,937	4,864	HEALTH INSURANCE COSTS FOR BLDG SERVICES RETIREES	4,967
TOTAL JUSTIFICATION:							4,967
1220	5299	MISC CONTRACTUAL SERVICES	34,731	33,030	43,520	CONTRACTUAL SERVICES FOR VARIOUS BUILDING SYSTEMS (I.E. HVAC, ELECTRICAL, PLUMBING, ROOFING, OVERHEAD GARAGE DOORS, FENCE, ETC.)	0
						GENERATOR TESTING & MAINTENANCE (4 GENERATORS)	0
						ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING	20,750
						CENTENNIAL FOUNT EPOXY COATING (OUTSIDE SERVICE OPTION)	6,000
						MIGRATORY BIRD CONTROL FOR MUNICIPAL BUILDINGS	5,000
						REFINISH PW VEHICLE GARAGE STORAGE FLOOR	11,000
						VILLAGE HALL ENTRANCE SIGN WITH ELECTRIC	5,000
						PW ENTRANCE SIGN	21,000
						PW 2ND FLOOR FIRE DOOR	4,000
						VILLAGE HALL LIGHTNING PROTECTION INSPECTION	900
							5,000
							3,000
TOTAL JUSTIFICATION:							81,650
1220	5301	AUTO PETROL PRODUCTS	9,097	13,852	10,891	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	0
TOTAL JUSTIFICATION:							11,000
1220	5302	BOOKS & SUBSCRIPTIONS	165	389	75		
TOTAL JUSTIFICATION:							
1220	5303	CHEMICALS	5,718	5,028	4,910	CENTENNIAL FOUNTAIN CHEMICALS	500
						SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	4,000
						MISC CHEMICALS (I.E. PAINT, THINNER, SOLVENTS, ETC.)	1,500
TOTAL JUSTIFICATION:							6,000
1220	5309	JANITORIAL SUPPLIES	19,002	25,483	23,735	CLEANING SUPPLIES & PAPER PRODUCTS-ALL MUNICIPAL BLDGS	26,000
TOTAL JUSTIFICATION:							26,000

**FY 2015 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1220	5310	VEHICLE MAINTENANCE	12,581	6,987	10,575	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE REPLACEMENT TOMMY GATE FOR VEHICLE #747	0 11,000 2,500
TOTAL JUSTIFICATION:							13,500
1220	5311	BLDG/GROUNDS MAINTENANCE	69,928	22,450	72,005	MISC. PUBLIC WORKS REPAIRS/MAINT. PW 2ND FLOOR FALL PROTECTION REPAIRS & IMPROVEMENTS TO WHEELING CEMETERY GROUNDS MISC. VILLAGE HALL REPAIRS/MAINT. MISC. POLICE DEPT. OR RESOURCE CTR. REPAIRS/MAINT. MISC. CENTENNIAL FOUNTAIN REPAIRS/MAINT.	10,000 5,000 1,000 15,000 12,000 2,000
TOTAL JUSTIFICATION:							45,000
1220	5313	IS MISC EQPT & SUPPLIES	0	1,576	3,565		
TOTAL JUSTIFICATION:							
1220	5315	SMALL TOOLS & EQUIPMENT	7,502	6,121	5,437	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP	7,000
TOTAL JUSTIFICATION:							7,000
1220	5317	MISC OPERATING SUPPLIES	1,938	2,461	1,657	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY MISC SUPPLIES (BATTERIES, FASTENERS, ETC.)	1,000 710
TOTAL JUSTIFICATION:							1,710
1220	5318	OFFICE SUPPLIES	348	207	0		
TOTAL JUSTIFICATION:							
1220	5319	PROTECTIVE CLOTHING/SUPL	4,098	4,101	3,828	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
1220	5322	WATER CHARGE	28,644	20,703	21,539	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA STATION	20,000 0
TOTAL JUSTIFICATION:							20,000
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	21,942	0	10,663	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 9,800
TOTAL JUSTIFICATION:							9,800
			990,791	954,874	1,065,867		1,112,773

**FY 2015 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1170	5209	ENERGY	12,761	15,073	13,863	COST OF NATURAL GAS & ELECTRICITY	16,275
TOTAL JUSTIFICATION:							16,275
1170	5215	JANITORIAL SERVICES	6,360	0	0		
TOTAL JUSTIFICATION:							
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	6,387	5,251	6,349	MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	1,500 300 3,120 1,500 460
TOTAL JUSTIFICATION:							6,880
1170	5228	PRINTING & BINDING	0	3,492	0	PRINTING OF MONTHLY PARKING PERMITS	3,500
TOTAL JUSTIFICATION:							3,500
1170	5232	RENTAL AGREEMENTS	9,224	9,224	10,257	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/ TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS.	0 0 0 0 10,260
TOTAL JUSTIFICATION:							10,260
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	723	918	731	METRA CREDIT CARD PROCESSING FEES (\$50 PER MONTH).	600
TOTAL JUSTIFICATION:							600
1170	5238	TELE-COMMUNICATION SERV	432	432	0	VIDEO SECURITY SYSTEM (ADT) MAINTENANCE AGREEMENT	432
TOTAL JUSTIFICATION:							432
1170	5309	JANITORIAL SUPPLIES	588	0	0		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	7,087	5,100	4,655	REPAIR/REPLACEMENT OF OVERHEAD CABLES, SUPPORT POLES, PARKING LOT LIGHTS, ELECTRONIC PAY MACHINE SHELTERS, HVAC, PLUMBING, ETC. SALT FOR ICE CONTROL	0 0 2,000 3,000
TOTAL JUSTIFICATION:							5,000
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
1170	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	422	349	469	WATER CHARGES	350
TOTAL JUSTIFICATION:							350
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	36,787	0	0		
TOTAL JUSTIFICATION:							

FY 2015 BUDGET WORKSHEET
COMMUTER PARKING

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
			80,771	39,839	36,324		43,297

**FY 2015 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1240	5101	LONGEVITY	2,400	1,800	3,300	LONGEVITY	3,300
TOTAL JUSTIFICATION:							3,300
1240	5102	OVERTIME	2,973	4,804	6,737	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. EMERGENCY SERVICE/ REPAIRS TO VEHICLES OR EQUIP, SNOW/ICE CONTROL, ETC.)	0 0 6,000
TOTAL JUSTIFICATION:							6,000
1240	5104	SALARIES	352,585	373,275	390,975	SALARIES FOR DIVISION EMPLOYEES	425,089
TOTAL JUSTIFICATION:							425,089
1240	5105	LOCAL TRAINING & MEETINGS	2,206	1,700	2,447	FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA TRAINING ANNUAL MFMA FORD & CHEVROLET, CHRYSLER MEETINGS MISC SAFETY, MECHANICS, SUPERVISORY, ETC. TRAINING, CDL REIMBURSEMENT PER CBA	550 120 1,000 200 230 70
TOTAL JUSTIFICATION:							2,170
1240	5106	UNIFORM ALLOWANCE	10,397	5,747	6,957	UNIFORM RENTAL FOR MECHANICS PER CBA TOOL ALLOWANCE PER CBA VILLAGE SUPPLIED UNIFORMS PER CBA SAFETY BOOT/ADDITIONAL CLOTHING ALLOTMENT PER CBA	4,700 2,600 600 800
TOTAL JUSTIFICATION:							8,700
1240	5108	EMPLOYER CONTRIBUTIONS	79,265	79,405	86,401	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 82,999
TOTAL JUSTIFICATION:							82,999
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,083	1,110	1,138	SICK LEAVE BUY BACK	1,076
TOTAL JUSTIFICATION:							1,076
1240	5205	MULTIPLE DAY TRAINING	1,734	1,687	3,186	GOVERNMENT FLEET EXPO/NAFA INSTITUTE, POLICE FLEET EXPO INCL. REGISTRATION, LODGING, PER DIEM, PARKING SPARTAN FIRE TRUCK TRAINING INCL. REG., LODGING, ETC. APWA IL CHAPTER CONFERENCE (PEORIA), REG., LODGING, ETC. IFAMA CONFERENCE (PEORIA), REG., LODGING, ETC.	0 900 1,050 500 1,200
TOTAL JUSTIFICATION:							3,650
1240	5206	CONSULTING SERVICES	1,083	1,291	1,640	SERVICES RELATING TO FUEL STATION, FUEL MONITORING, DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	0 1,200
TOTAL JUSTIFICATION:							1,200
1240	5207	IS SERV & MAINT AGREEMENT	1,595	1,595	1,595	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,600
TOTAL JUSTIFICATION:							1,600
1240	5208	DEBRIS DUMP CHARGES	107	0	296	DISPOSAL OF CONTAMINATED FUEL FROM TANK CLEANING & CONTAMINATED WATER INFILTRATED INTO MONITORING SUMPS DISPOSAL OF WASTE OIL/SLUDGE, CRUSHED OIL FILTERS, ETC.	0 75 75
TOTAL JUSTIFICATION:							150
1240	5212	EMPLOYEE HEALTH INSURANCE	84,656	86,574	75,678	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	78,297
TOTAL JUSTIFICATION:							78,297
1240	5213	GEN LIABILITY INSURANCE	16,690	17,094	19,832	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 24,135
TOTAL JUSTIFICATION:							24,135

**FY 2015 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1240	5220	MAINT OFF/SPEC EQUIPMENT	3,381	1,631	732	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL EPA REQUIRED UST LINE LEAK TESTING	0 1,300
TOTAL JUSTIFICATION:							1,300
1240	5221	MAINT RADIO EQUIPMENT	21	37	0		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	643	658	710	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	165 475 80 30
TOTAL JUSTIFICATION:							750
1240	5228	PRINTING & BINDING	57	195	300	POLYESTER BARCODE LABELS AND LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	150 150
TOTAL JUSTIFICATION:							300
1240	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5242	RETIREE HEALTH INSURANCE	4,179	7,039	6,519	HEALTH INSURANCE COSTS FOR FLEET SERVICES RETIREES	5,060
TOTAL JUSTIFICATION:							5,060
1240	5301	AUTO PETROL PRODUCTS	3,133	3,413	3,493	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, DIESEL, FUEL, ETC.	0 3,200
TOTAL JUSTIFICATION:							3,200
1240	5302	BOOKS & SUBSCRIPTIONS	356	319	450	MANUALS AND PUBLICATIONS (PRINT OR ELECTRONIC) ONLINE VIN DECODER SUBSCRIPTION	300 200
TOTAL JUSTIFICATION:							500
1240	5303	CHEMICALS	1,771	1,600	1,667	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ETC. OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS, ETC. SOLVENT & FILTERS FOR PARTS WASHER	500 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	3,022	3,958	3,630	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL INSPECTIONS, FIRE EXTINGUISHER SERVICE, REGISTRATIONS, RENEWALS	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5313	IS MISC EQPT & SUPPLIES	3,632	0	0	(2) REPLACEMENT COMPUTERS OUT OF WARRANTY & DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS.	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5315	SMALL TOOLS & EQUIPMENT	5,588	4,863	5,248	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP UPDATES FOR SNAPON FORD, MPSI, AND IH TEST EQUIP	3,000 2,500
TOTAL JUSTIFICATION:							5,500
1240	5317	MISC OPERATING SUPPLIES	5,247	4,375	2,122	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT (REVENUE OFFSET FOR CEA)	4,450 5,000 0
TOTAL JUSTIFICATION:							9,450
1240	5318	OFFICE SUPPLIES	218	538	0	CONSOLIDATED TO ADMINISTRATION	0
TOTAL JUSTIFICATION:							0
1240	5319	PROTECTIVE CLOTHING/SUPL	791	985	271	SAFETY GEAR (PPE, WEATHER & RAIN GEAR, ETC.) & SUPPLIES	400
TOTAL JUSTIFICATION:							400
1240	5327	IS MISC SOFTWARE	0	518	490	COMPUTER DIAGNOSTIC SOFTWARE	900

**FY 2015 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	2,468	0	1,893	CONTRIBUTION TO THE CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 2,868
TOTAL JUSTIFICATION:							2,868
			591,281	606,212	627,708		
							677,094

**FY 2015 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1420	5101	LONGEVITY	1,200	1,500	1,700	LONGEVITY	1,700
TOTAL JUSTIFICATION:							1,700
1420	5102	OVERTIME	29,949	86,289	160,263	COMPENSATION FOR CALL-BACKS OR CALL- INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (SNOW/ICE CONTROL, ETC.)	0 80,000
TOTAL JUSTIFICATION:							80,000
1420	5103	SEASONAL HELP	51,841	24,373	33,496	SEASONAL HELP	48,000
TOTAL JUSTIFICATION:							48,000
1420	5104	SALARIES	303,467	316,911	313,575	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 338,378
TOTAL JUSTIFICATION:							338,378
1420	5105	LOCAL TRAINING & MEETINGS	827	1,169	1,081	MISC SAFETY, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 15
TOTAL JUSTIFICATION:							1,215
1420	5106	UNIFORM ALLOWANCE	2,492	1,864	3,423	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT VM ADJUST	1,575 0 700 540 -315
TOTAL JUSTIFICATION:							2,500
1420	5108	EMPLOYER CONTRIBUTIONS	73,473	72,584	72,717	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 67,332
TOTAL JUSTIFICATION:							67,332
1420	5111	UNEMPLOYMENT COMPENSATION	0	2,438	0		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	190	SICK LEAVE BUY BACK	179
TOTAL JUSTIFICATION:							179
1420	5205	MULTIPLE DAY TRAINING	65	1,286	0		
TOTAL JUSTIFICATION:							
1420	5206	CONSULTING SERVICES	0	680	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	228	0	0		
TOTAL JUSTIFICATION:							
1420	5208	DEBRIS DUMP CHARGES	12,954	3,914	3,774	DISPOSAL CHARGES FOR STREET SWEEPINGS & ROAD DEBRIS	6,000
TOTAL JUSTIFICATION:							6,000
1420	5209	ENERGY	2,878	3,142	1,853	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	3,780
TOTAL JUSTIFICATION:							3,780
1420	5212	EMPLOYEE HEALTH INSURANCE	78,866	74,897	76,661	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 79,590
TOTAL JUSTIFICATION:							79,590

**FY 2015 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1420	5213	GEN LIABILITY INSURANCE	47,461	48,611	56,397	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 68,633
TOTAL JUSTIFICATION:							68,633
1420	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5221	MAINT RADIO EQUIPMENT	19	0	0		
TOTAL JUSTIFICATION:							
1420	5222	MEMBERSHIP DUES	138	0	161	AMERICAN PUBLIC WORKS ASSOCIATION	165
TOTAL JUSTIFICATION:							165
1420	5233	RENTAL EQUIPMENT	1,845	1,812	717	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (I.E. BARRICADES, CONES)	0 2,000
TOTAL JUSTIFICATION:							2,000
1420	5242	RETIREE HEALTH INSURANCE	17,929	17,050	12,706	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 12,822
TOTAL JUSTIFICATION:							12,822
1420	5247	PAVEMENT MARKINGS	0	9,028	9,761	PAVEMENT MARKINGS - (VARIOUS)	10,000
TOTAL JUSTIFICATION:							10,000
1420	5251	STREET LIGHT MAINTENANCE	12,816	36,894	58,907	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS DECORATIVE STREET LIGHT MAINTENANCE VM ADJUST	20,000 25,000 -5,000
TOTAL JUSTIFICATION:							40,000
1420	5299	MISC CONTRACTUAL SERVICES	0	0	5,000	SWAP (24 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	5,000 3,000
TOTAL JUSTIFICATION:							8,000
1420	5301	AUTO PETROL PRODUCTS	35,309	38,202	39,160	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC.	0 36,000
TOTAL JUSTIFICATION:							36,000
1420	5302	BOOKS & SUBSCRIPTIONS	900	900	950	CONTINENTAL WEATHER SERVICE	900
TOTAL JUSTIFICATION:							900
1420	5303	CHEMICALS	127	18,119	14,796	SUPERMIX FOR PREWETTING AND ANTI-ICING	16,000
TOTAL JUSTIFICATION:							16,000
1420	5309	JANITORIAL SUPPLIES	620	0	0		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	35,094	40,739	38,120	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 43,000
TOTAL JUSTIFICATION:							43,000
1420	5311	BLDG/GROUNDS MAINTENANCE	24,470	(5,387)	(769)	MISC REPAIRS TO LIQUID ANTI-ICING & DE-ICING TANKS (I.E. FILTER SYSTEM, ETC.) UNIFORM FENCE MAINTENANCE/REPAIRS (RTE 83, LAKE COOK COOK ROAD, DUNDEE)	0 2,500 0 20,000
TOTAL JUSTIFICATION:							22,500
1420	5313	IS MISC EQPT & SUPPLIES	0	0	0	(1) REPLACEMENT COMPUTERS OUT OF WARRANTY & DO NOT MEET VILLAGE SPECIFICATIONS	0 1,750
TOTAL JUSTIFICATION:							1,750

**FY 2015 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1420	5314	MINOR STREET REPAIRS	28,197	22,591	45,929	MISC SUPPLIES FOR ABOVE GROUND IMPROVEMENTS (CONCRETE, GRAVEL, ASPHALT, EMULSION, SOD, ETC.)	0 30,000
TOTAL JUSTIFICATION:							30,000
1420	5315	SMALL TOOLS & EQUIPMENT	6,626	6,300	5,314	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP REPLACEMENT OF DAMAGED FLASHING BARRICADES/CONES	4,000 2,500
TOTAL JUSTIFICATION:							6,500
1420	5317	MISC OPERATING SUPPLIES	3,470	2,125	629	MISC SUPPLIES (MARKING PAINT, FLAGS, ETC.)	500
TOTAL JUSTIFICATION:							500
1420	5318	OFFICE SUPPLIES	229	208	0		
TOTAL JUSTIFICATION:							
1420	5319	PROTECTIVE CLOTHING/SUPL	2,449	1,738	881	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC) & SUPPLIES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 2,500
TOTAL JUSTIFICATION:							2,500
1420	5320	STREET SIGNS	1,197	5,221	12,760	RETRO-REFLECTIVE SUPPLIES (I.E. SHEETING, POSTS, BRACKETS, ETC.), SIGN EQUIPMENT MAINT., SIGN TOOLS, AND/OR WARNING SIGNAGE	0 0 10,000
TOTAL JUSTIFICATION:							10,000
1420	5322	WATER CHARGE	1,783	475	963	WATER AND SEWER FOR STREET MEDIANS	1,600
TOTAL JUSTIFICATION:							1,600
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5411	SPECIAL EQUIPMENT	0	0	0	TRAILER MOUNTED ATTENUATOR - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0 4,250
TOTAL JUSTIFICATION:							4,250
1420	5506	STREETSCAPE IMPROVEMENTS	20,838	13,500	0		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	61,232	0	82,571	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 95,343
TOTAL JUSTIFICATION:							95,343
			860,988	849,175	1,053,687		1,041,137

**FY 2015 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
1430	5101	LONGEVITY	1,200	1,500	1,700	LONGEVITY	1,700
TOTAL JUSTIFICATION:							1,700
1430	5102	OVERTIME	376	3,718	6,879	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (SNOW/ICE CONTROL, DOWNED TREES, ETC.) VM ADJUST	0 0 3,000 -500
TOTAL JUSTIFICATION:							2,500
1430	5103	SEASONAL HELP	42,894	31,229	31,959	SEASONAL HELP	48,000
TOTAL JUSTIFICATION:							48,000
1430	5104	SALARIES	303,465	316,864	313,573	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 338,378
TOTAL JUSTIFICATION:							338,378
1430	5105	LOCAL TRAINING & MEETINGS	767	1,070	1,179	MISC SAFETY, ARBORIST, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENTS PER CBA (AMT ALLOCATED AMONG 2 DIVS) IL ARBORIST LOCAL CONFERENCE/EXPO CHICAGO FLOWER & GARDEN SHOW VM ADJUST	1,200 15 450 50 -365
TOTAL JUSTIFICATION:							1,350
1430	5106	UNIFORM ALLOWANCE	2,443	1,881	1,895	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES ALLOWED PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT VM ADJUST	1,575 0 700 540 -815
TOTAL JUSTIFICATION:							2,000
1430	5108	EMPLOYER CONTRIBUTIONS	71,507	70,160	72,596	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 67,332
TOTAL JUSTIFICATION:							67,332
1430	5111	UNEMPLOYMENT COMPENSATION	4,855	6,858	1,800		
TOTAL JUSTIFICATION:							
1430	5116	SICK LEAVE ANNUAL BUY BACK	0	0	190	SICK LEAVE BUY BACK	179
TOTAL JUSTIFICATION:							179
1430	5205	MULTIPLE DAY TRAINING	401	12	0		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	228	0	0	TREE INVENTORY SOFTWARE (YEAR ONE OF 3-YEAR)	5,250
TOTAL JUSTIFICATION:							5,250
1430	5208	DEBRIS DUMP CHARGES	2,278	7,023	2,973	DISPOSAL CHARGES FOR STORM DAMAGE, LOGS, ETC. EAB PROGRAM DISPOSAL	4,000 2,000
TOTAL JUSTIFICATION:							6,000
1430	5209	ENERGY	21,498	20,558	18,714	ELECTRICITY FOR FRIENDSHIP PARK	21,000
TOTAL JUSTIFICATION:							21,000
1430	5212	EMPLOYEE HEALTH INSURANCE	78,865	74,896	76,660	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 79,590
TOTAL JUSTIFICATION:							79,590
1430	5213	GEN LIABILITY INSURANCE	20,340	20,833	24,170	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 29,414

**FY 2015 BUDGET WORKSHEET
FORESTRY DIVISION**

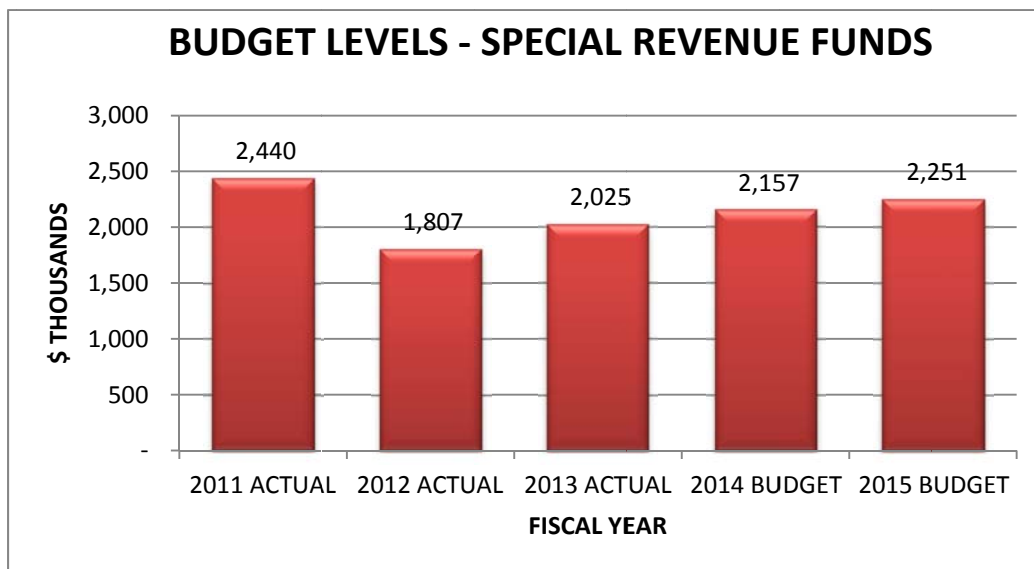
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							29,414
1430	5217	LANDSCAPE MAINTENANCE	56,881	100,789	88,892	CONTRACTUAL GRASS CUTTING & MAINTENANCE	83,000
						CHEMICAL SPRAYING OF TURF AREAS	10,000
						CONTRACTUAL GRASS CUTTING FOR NON-COMPLIANT PROPERTIES	6,000
TOTAL JUSTIFICATION:							99,000
1430	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5221	MAINT RADIO EQUIPMENT	219	0	0		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	760	908	870	SUBURBAN TREE CONSORTIUM	600
						IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE	175
						TREE CITY USA/ARBOR DAY FOUNDATION	50
TOTAL JUSTIFICATION:							825
1430	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5234	TREE MAINT SERVICE	36,253	160,114	151,589	TREE SPRAYING FOR DISEASE AFFECTED TREES	1,000
						CONTRACTUAL PARKWAY TREE TRIMMING PROGRAM	50,000
						PARKWAY TREE REPLACEMENT (FOR EAB)	100,000
TOTAL JUSTIFICATION:							151,000
1430	5299	MISC CONTRACTUAL SERVICES	0	85,288	238,658	EAB REMOVAL	250,000
						FRIENDSHIP PARK FOUNTAIN MAINTENANCE	35,000
						FRIENDSHIP PARK LANDSCAPE MAINTENANCE	15,000
TOTAL JUSTIFICATION:							300,000
1430	5301	AUTO PETROL PRODUCTS	15,836	13,124	11,078	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUELS, ETC.	0
							12,000
TOTAL JUSTIFICATION:							12,000
1430	5302	BOOKS & SUBSCRIPTIONS	0	70	0		
TOTAL JUSTIFICATION:							
1430	5303	CHEMICALS	965	0	1,000	SALT FOR PARKS, BUS SHELTERS, BRIDGE DECKS	2,000
TOTAL JUSTIFICATION:							2,000
1430	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	6,713	7,612	7,521	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0
							10,000
TOTAL JUSTIFICATION:							10,000
1430	5311	BLDG/GROUNDS MAINTENANCE	17,695	10,009	74,652	LANDSCAPE MATERIAL, SUPPLIES OR REPLACEMENTS OF FLOWERS, SHRUBS, FLAGS, ETC. FOR VILLAGE SITES	25,000
						STREETLIGHT SILK FLOWER BASKETS	15,000
						FRIENDSHIP PARK FOUNTAIN MISC REPAIRS	10,000
						STREETLIGHT BANNER REPLACEMENT	11,500
						FRIENDSHIP PARK FLOWERS, BULBS & MUMS	10,000
						FRIENDSHIP PARK FOUNTAIN RAILING & CONCRETE REPAIRS	5,000
						VETERANS PARK LANDSCAPE MAINTENANCE	2,000
						CLOCK TOWER PARK LANDSCAPE MAINT., FLOWERS & BULBS	2,000
						LAKE COOK MEDIAN LANDSCAPING	3,500
						SEASONAL STREETLIGHT DECORATION REPLACEMENTS	3,000
						VETERANS PARK FLOWERS	1,000

**FY 2015 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							88,000
1430	5313	IS MISC EQPT & SUPPLIES	3,332	0	353		
TOTAL JUSTIFICATION:							
1430	5315	SMALL TOOLS & EQUIPMENT	10,288	8,906	6,451	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER, ETC.	0 9,000
TOTAL JUSTIFICATION:							9,000
1430	5317	MISC OPERATING SUPPLIES	1,842	864	560	MISC SUPPLIES (MARKING PAINT, FLAGS, ETC.)	800
TOTAL JUSTIFICATION:							800
1430	5318	OFFICE SUPPLIES	204	168	0		
TOTAL JUSTIFICATION:							
1430	5319	PROTECTIVE CLOTHING/SUPL	2,089	2,553	929	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 2,500
TOTAL JUSTIFICATION:							2,500
1430	5322	WATER CHARGE	5,562	16,431	7,892	WATER FOR FRIENDSHIP PARK FOUNTAIN	6,500
TOTAL JUSTIFICATION:							6,500
1430	5411	SPECIAL EQUIPMENT	0	0	0	TRAILER MOUNTED ATTENUATOR - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0 4,250
TOTAL JUSTIFICATION:							4,250
1430	5506	STREETSCAPE IMPROVEMENTS	118,072	111,455	0		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	19,524	0	25,848	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 28,181
TOTAL JUSTIFICATION:							28,181
			847,353	1,074,893	1,170,580		1,316,749

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,325,750
Foreign Fire Insurance Fund	55,700
Emergency Telephone System (E911) Fund	661,239
Grant Fund.....	208,316
TOTAL.....	\$2,251,005



FY 2015 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
11	5104	SALARIES	0	0	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	0	0	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	13,010	11,667	3,200	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION:							5,000
11	5209	ENERGY	41,959	44,127	57,687	STREET LIGHT ENERGY	57,750
TOTAL JUSTIFICATION:							57,750
11	5212	EMPLOYEE HEALTH INSURANCE	0	0	0		
TOTAL JUSTIFICATION:							
11	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	18,590	19,887	19,362	PAVEMENT MARKING	20,000
TOTAL JUSTIFICATION:							20,000
11	5251	STREET LIGHT MAINTENANCE	34,784	44,782	41,463	STREET LIGHT MAINTENANCE/REPAIRS (POLES, FIXTURES, ETC)	20,000
						TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	25,000
TOTAL JUSTIFICATION:							45,000
11	5299	MISC CONTRACTUAL SERVICES	0	0	0	BRIDGE MAINTENANCE/REPAIR	5,000
TOTAL JUSTIFICATION:							5,000
11	5303	CHEMICALS	88,351	270,473	82,759	ROAD SALT; SALT AND DE-ICING AGENTS FOR SNOW AND ICE CONTROL FOR SIDEWALKS AT MUNICIPALLY MAINTAINED SITES (I.E., FRIENDSHIP PK, VETERANS PK, LEHMANN FOUNTAIN, CLOCK TOWER) LIQUID CALCIUM CHLORIDE	0 0 0 165,000 8,000
TOTAL JUSTIFICATION:							173,000
11	5314	MINOR STREET REPAIRS	10,195	12,096	0		
TOTAL JUSTIFICATION:							
11	5320	STREET SIGNS	21,296	20,000	19,391	SIGN MATERIALS FOR REPLACEMENT/REPAIR OF STREET SIGNS	20,000
TOTAL JUSTIFICATION:							20,000
11	5507	SIDEWALK IMPROVEMENTS	130,366	0	0		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	678,791	864,827	1,189,368	STREET IMPROVEMENT PROGRAM	1,000,000
TOTAL JUSTIFICATION:							1,000,000
11	5531	GENERAL MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
			1,037,342	1,287,858	1,413,230		1,325,750

**FY 2015 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
12	5213	GEN LIABILITY INSURANCE	0	0	655	TREASURER BOND FEE CNA SURETY	700
TOTAL JUSTIFICATION:							700
12	5218	LEGAL SERVICES	0	26,292	0		
TOTAL JUSTIFICATION:							
12	5219	BANK CHARGES	0	0	15		
TOTAL JUSTIFICATION:							
12	5222	MEMBERSHIP DUES	0	0	240		
TOTAL JUSTIFICATION:							
12	5302	BOOKS & SUBSCRIPTIONS	0	0	3,292	COMCAST	1,000
TOTAL JUSTIFICATION:							1,000
12	5305	FIREFIGHTING SUPPLIES	0	11,392	5,670	FOREIGN FIRE INSURANCE RELATED PURCHASES	50,000
TOTAL JUSTIFICATION:							50,000
12	5315	SMALL TOOLS & EQUIPMENT	0	524	998		
TOTAL JUSTIFICATION:							
12	5317	MISC OPERATING SUPPLIES	0	745	54,561	COFFEE STATION FURNITURE	1,500 2,500
TOTAL JUSTIFICATION:							4,000
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
TOTAL JUSTIFICATION:							
			0	38,952	65,430		55,700

**FY 2015 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
15	5105	LOCAL TRAINING & MEETINGS	787	1,165	379	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	6,000
TOTAL JUSTIFICATION:							6,000
15	5205	MULTIPLE DAY TRAINING	1,797	1,730	1,818	ASSOCIATED PUBLIC SAFETY COMMUNICATIONS OFFICERS CONF. (APCO) 2 ATTENDEES INCLUDES TRAVEL LODGING PER DIEM TRITECH CONF 2 ATTENDEES INCL TRAVEL LODGING PER DIEM	3,000 0 2,500
TOTAL JUSTIFICATION:							5,500
15	5207	IS SERV & MAINT AGREEMENT	52,161	47,438	183,029	CONTRACTUAL FEE FOR CONTINUED UPDATES 911 SERVICE (NETMOTION) MISC EQUIPMENT & MAINT OF COMPUTERS AND PRINTERS MAINTENANCE CODE RED PIMS BASED ICJIA TRITECH MAINTENANCE AGREEMENT COMCAST-FIBER OPTIC SERVICE (DES PLAINES) CALL RECORDER SERVICE/MAINTENANCE (DES PLAINES) GEO-COMM - YEAR TWO SUPPORT & MAINTENANCE (DES PLAINES)	5,315 0 4,000 15,000 2,400 35,579 18,600 1,500 6,780
TOTAL JUSTIFICATION:							89,174
15	5220	MAINT OFF/SPEC EQUIPMENT	9,997	0	8,253	E-911 EQUIPMENT MAINTENANCE - VIPER WHEELING DES PLAINES	0 15,000 19,045
TOTAL JUSTIFICATION:							34,045
15	5221	MAINT RADIO EQUIPMENT	31,981	44,917	19,688	POLICE COST OF SHARED RADIO MAINTENANCE COOK COUNTY INTEROPERABILITY RADIO MAINTENANCE MISCELLANEOUS RADIO AND RELATED EQUIPMENT MAINTENANCE REPAIR MAINTENANCE CONTRACTS FOR POLICE & FIRE MIP5000 RADIO MAINTENANCE (DES PLAINES)	15,000 720 10,500 10,950 2,000
TOTAL JUSTIFICATION:							39,170
15	5222	MEMBERSHIP DUES	222	222	229	NATIONAL EMERGENCY NUMBER ASSOCIATION (NENA) X1 ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICER X2	137 300
TOTAL JUSTIFICATION:							437
15	5231	REG & SPCL AGENCY ASSESS	304,239	317,963	330,017	FIRE DISPATCH RED CENTER	346,239
TOTAL JUSTIFICATION:							346,239
15	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
15	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	623	673	727	PIKE AND FISCHER'S RADIO RULES SERVICE SUBSCRIPTION AND MISCELLANEOUS	1,500 0
TOTAL JUSTIFICATION:							1,500
15	5313	IS MISC EQPT & SUPPLIES	3,955	16,338	210,089	COMPUTER NETWORK NEW 911 COMPUTERS NEW LAPTOPS X3 WITH CAD SOFTWARE	15,000 10,000 7,500
TOTAL JUSTIFICATION:							32,500
15	5315	SMALL TOOLS & EQUIPMENT	0	0	0	TIME CLOCK CARD TRANSFER SWITCH OUTSIDE - GENERATOR TO POWER RADIO	800 14,500
TOTAL JUSTIFICATION:							15,300
15	5317	MISC OPERATING SUPPLIES	614	676	1,123	MISCELLANEOUS OPERATING SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
15	5318	OFFICE SUPPLIES	0	0	0	MISCELLANEOUS SUPPLIES	1,000

**FY 2015 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

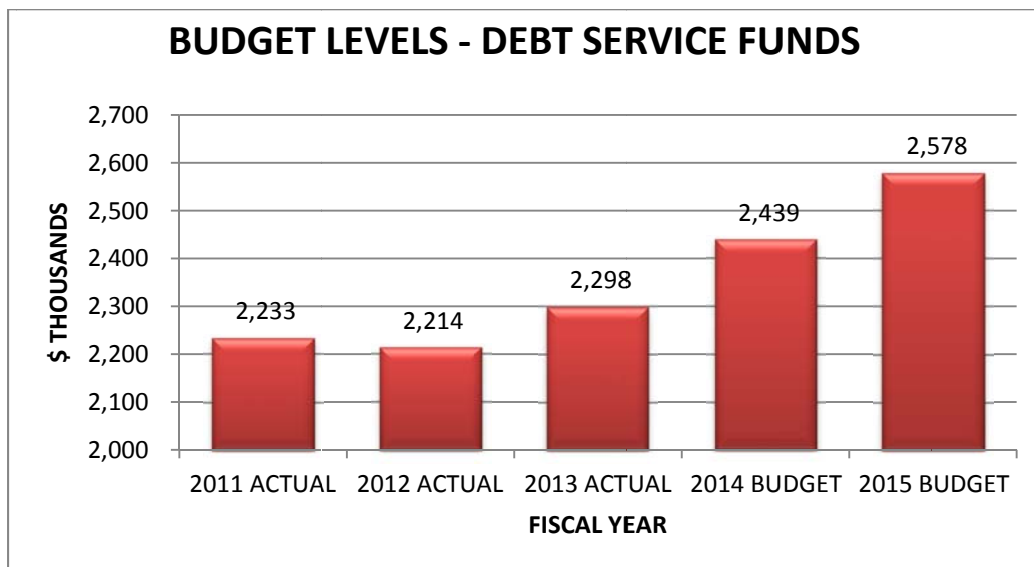
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							1,000
15	5323	AWARDS/DECORATIONS	0	0	0	AWARDS AND DECORATIONS	500
TOTAL JUSTIFICATION:							500
15	5327	IS MISC SOFTWARE	0	3,000	36,485	COMPUTER NETWORK SOFTWARE FOR 911 COMPUTERS	5,000
TOTAL JUSTIFICATION:							5,000
15	5707	TRANSFER TO CERF	85,555	85,424	85,259	TRANSFER TO CERF	82,874
TOTAL JUSTIFICATION:							82,874
			491,931	519,546	877,097		661,239

**FY 2015 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
5500	5102	OVERTIME	46,485	40,888	41,265	STEP GRANT	50,280
TOTAL JUSTIFICATION:							50,280
5500	5104	SALARIES	78,324	78,418	81,513	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	90,108 0
TOTAL JUSTIFICATION:							90,108
5500	5105	LOCAL TRAINING & MEETINGS	75	0	0		
TOTAL JUSTIFICATION:							
5500	5108	EMPLOYER CONTRIBUTIONS	16,536	16,037	15,289	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD AND CONGREGATE MEALS SITE SUPERVISOR	15,931 0
TOTAL JUSTIFICATION:							15,931
5500	5205	MULTIPLE DAY TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	73,554	0	0		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	21,403	21,343	20,519	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	21,001 0
TOTAL JUSTIFICATION:							21,001
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	32,801	22,161	23,584	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	30,996 0
TOTAL JUSTIFICATION:							30,996
5500	5310	VEHICLE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	5,066	(254)	549		
TOTAL JUSTIFICATION:							
5500	5325	INVESTIGATIVE FUNDS	750	500	552	TOBACCO GRANT (DISCONTINUED)	0 0
TOTAL JUSTIFICATION:							0
5500	5411	SPECIAL EQUIPMENT	2,835	0	0		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			277,830	179,093	183,272		208,316

DEBT SERVICE FUNDS

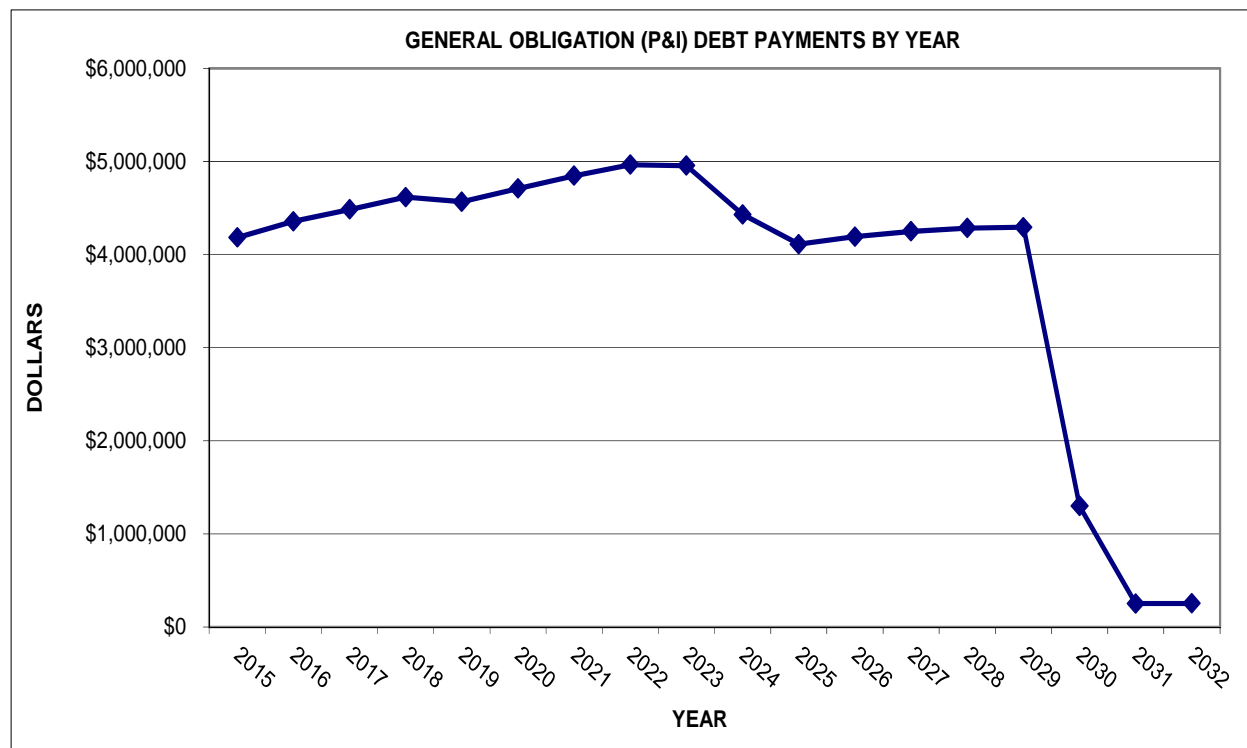
2007 General Obligation Bond Fund (21)	\$392,400
2008 General Obligation Bond Fund (22)	1,793,535
2009 General Obligation Bond Fund (23)	392,000
TOTAL	\$2,577,935



NOTE: Not all debt service expenses are budgeted in the Debt Service Funds. Some debt service costs are budgeted in the TIF Funds, Capital Projects Funds and General Fund.

GENERAL OBLIGATION DEBT PAYMENTS BY YEAR (PRINCIPAL & INTEREST)

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Total P&I
2015	392,000	1,793,534	392,000	960,300	410,625	233,650	\$4,182,109
2016	392,000	1,939,585	392,000	984,600	413,000	234,750	\$4,355,935
2017	392,000	2,082,408	392,000	968,100	415,125	235,700	\$4,485,333
2018	392,000	2,221,788	392,000	961,600	417,000	231,500	\$4,615,888
2019	392,000	2,367,508	392,000	766,550	411,950	237,300	\$4,567,308
2020	392,000	2,503,919	392,000	766,600	416,750	237,800	\$4,709,069
2021	392,000	2,636,020	392,000	766,050	421,100	238,150	\$4,845,320
2022	392,000	2,763,595	392,000	759,900	420,000	238,350	\$4,965,845
2023	392,000	2,881,427	392,000	628,300	417,650	243,400	\$4,954,777
2024	392,000	1,554,517	1,827,000		414,000	243,150	\$4,430,667
2025	392,000		3,475,748			242,750	\$4,110,498
2026	392,000		3,552,660			246,969	\$4,191,629
2027	1,837,000		2,166,732			245,875	\$4,249,607
2028	4,035,356					249,375	\$4,284,731
2029	4,040,316					252,550	\$4,292,866
2030	1,044,396					254,850	\$1,299,246
2031						251,800	\$251,800
2032						253,575	\$253,575
Total	\$15,661,068	\$22,744,299	\$14,550,140	\$7,562,000	\$4,157,200	\$4,371,494	\$69,046,201



GENERAL OBLIGATION BOND DEBT SERVICE

As an Illinois Home Rule community, the Village of Wheeling has no statutory debt limit. As a result, the Village Board alone determines the acceptable level of debt outstanding for the Village.

As it stands now, the Village of Wheeling's total debt service burden is low or moderate when measured against standards established by the bond rating companies. One of these companies, Standard and Poor's, recently modified the criteria they use to rate municipal debt, which is instructive in determining whether or not the Village has "too much debt."

In order to produce a bond rating for the Village, the rating agencies look at many different aspects of the Village's overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and its existing debt. While they rely on many quantitative criteria to derive their rating, two examples are useful in determining where the Village's debt stands compared to other municipalities.

One such standard looks at a community's total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be "strong" (less than 8% is considered "very strong"). At the beginning of FY 2015, Wheeling's score will be 9.51%, at the high end of the "strong" category.

A second standard examines a community's net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2015, the Village's net debt will represent only 2.69% of market value, a strong position as viewed by Standard and Poor's.

	<u>Wheeling</u>	<u>Standard</u>
Governmental funds debt payments as a % of expenditures:	9.51	Less than 15% (strong)
Net Debt as a % of Market Value:	2.69%	Below 3% (low)

The Village's bond rating with Standard & Poor's is AA and is AA+ with Fitch Rating Services, the second highest rating available to municipalities. The rating reflects the rating agencies confidence in the Village's ability to manage its debt and to make its scheduled debt service payments.

The Village's outstanding debt consists of the following issues:

In November of 2007, the Village sold \$10,000,000 in Series 2007 bank qualified, general obligation bonds to fund the first phase of its building project plan. The plan called for the construction of a new Village Hall, new fire station headquarters, new public works building and renovation of the existing police station. A few weeks after the sale of the 2007 bonds, the Village entered into two interest rate swap agreements with Bank of America for the sale of \$20,000,000 in (non-bank qualified) general obligation bonds in January of 2008 (i.e. Series 2008) and for the sale of \$10,000,000 in bank qualified bonds in 2009 (i.e. Series 2009). The swap agreements allowed the Village to lock in a fixed interest rate on the debt it planned to issue in the future, thereby eliminating the possibility that rising interest rates would jeopardize the financial viability of the projects. By the end of 2009, the Village had sold a total of \$40,000,000 in new debt to pay for these projects and will rely on property taxes, Capital Projects Fund revenue and Water and Sewer revenue (i.e. related to that fund's share of the new Public Works Building) to pay the debt service on these bonds.

On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village's existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds, and realized over \$612,000 in present value savings over the life of the refunding bonds. The original bonds were issued to pay for water and sewer system improvements (Series 2003A), a TIF Fund project (Series 2003B), the cost of purchasing and improving a Public Works building on Hintz Road (Series 2004A), and the Prairie Park development incentive in the Lake-Cook/North Milwaukee TIF District (Series 2004A).

On May 7, 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, in order to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village was able to realize \$167,424 in present value savings. The 2005 bonds were originally issued to fund, in part, the Village's \$23.0 million contribution to the development of the Westin Hotel. The project, which is located in the Village's Lake Cook/North Milwaukee TIF, consists of a 411 room, 15 story hotel with banquet facilities, conference room space, retail stores and restaurants. The cost of the development was \$125.0 million. The Village agreed to contribute \$23.0 million to pay for extraordinary land acquisition and infrastructure costs. Funds necessary to provide the development incentive came from \$19.0 million in TIF revenue bonds and \$5.4 million in Series 2005 G.O. alternate revenue (sales tax) bonds. The Village has made the debt service payments on the TIF revenue bonds using the property tax increment generated from the project while the debt service payments on the G.O. alternate revenue bonds have been made using sales tax proceeds from the project.

Additionally, on May 7, 2012, the Village sold \$3,500,000 in Series 2012B General Obligation Water System bonds, to pay for the cost of a water meter replacement program. The debt is related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and will have no impact on the Village's property tax levy.

As of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

**FY 2015 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
21	5206	CONSULTING SERVICES	0	123	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	0	163	FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
21	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
TOTAL JUSTIFICATION:							392,000
			392,000	392,123	392,163		392,400

**FY 2015 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

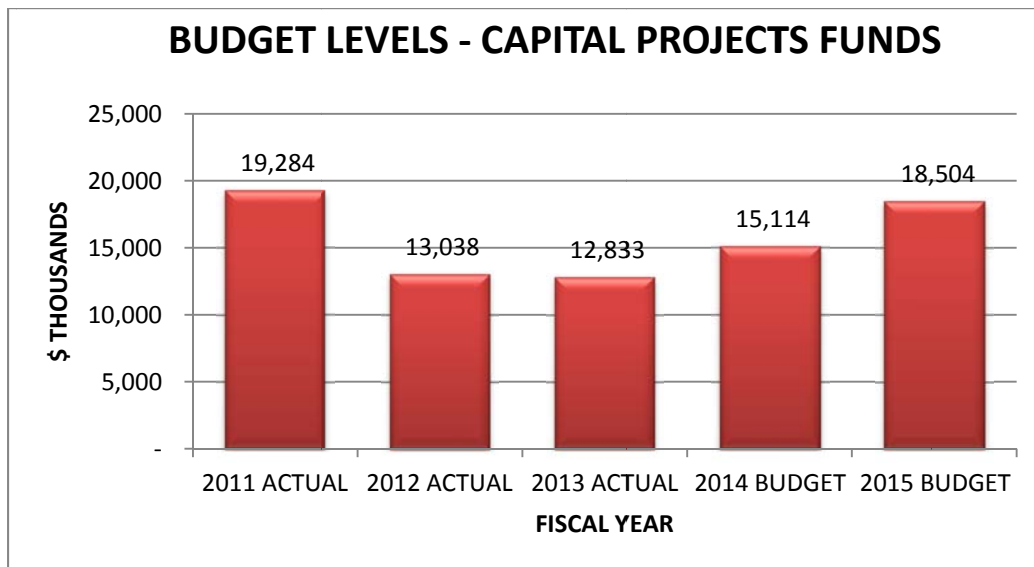
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
22	5206	CONSULTING SERVICES	0	123	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	0	163		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	510,000	670,000	840,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION)	685,125
						2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	329,875
TOTAL JUSTIFICATION:							1,015,000
22	5624	BOND INTEREST EXPENSE	866,000	843,917	814,906	2008 GO BONDS - INTEREST EXPENSE (GF PORTION)	525,511
						2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	253,024
TOTAL JUSTIFICATION:							778,535
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			1,376,000	1,514,040	1,655,069		1,793,535

FY 2015 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
23	5206	CONSULTING SERVICES	0	123	0		
TOTAL JUSTIFICATION:							
23	5609	FISCAL AGENT FEES	0	0	163		
TOTAL JUSTIFICATION:							
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	392,217	391,994	391,819	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION: 392,000							
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			392,217	392,117	391,982		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	6,536,481
TIF Implementation Fund - South Milwaukee Area.....	1,823,551
TIF Implementation Fund - Town Center II.....	291,301
TIF Implementation Fund – Southeast II	427,891
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	4,242,358
Capital Projects Fund:	
Infrastructure Improvements (3410).....	2,412,279
Non-Infrastructure Improvements (3420).....	997,051
Capital Equipment Replacement Fund (CERF).....	1,773,244
TOTAL.....	\$18,504,156



**FY 2015 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3100	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	13,119	15,054	16,142	SALARY FOR REDEVELOPMENT COORDINATOR	16,558
TOTAL JUSTIFICATION:							16,558
3100	5105	LOCAL TRAINING & MEETINGS	0	0	154		
TOTAL JUSTIFICATION:							
3100	5108	EMPLOYER CONTRIBUTIONS	2,855	3,084	3,262	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,278 0
TOTAL JUSTIFICATION:							3,278
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	MULTIPLE DAY TRAINING	175	742	1,160	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	500 60
TOTAL JUSTIFICATION:							560
3100	5206	CONSULTING SERVICES	16,673	680	24,828		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	2,086	2,150	2,126	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,150 0
TOTAL JUSTIFICATION:							2,150
3100	5218	LEGAL SERVICES	17,086	7,574	4,249	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	20,000
TOTAL JUSTIFICATION:							20,000
3100	5222	MEMBERSHIP DUES	188	170	170		
TOTAL JUSTIFICATION:							
3100	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3100	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3100	5230	RECORDING FEES	144	0	0		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	2,242,597	1,656,809	1,920,753	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	1,851,673 0
TOTAL JUSTIFICATION:							1,851,673
3100	5311	BLDG/GROUNDS MAINTENANCE	0	0	48		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	25	8,368	7,846	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - 10X ADS, 2 EDITS COMM RE E-NEWS CRAIN'S CHICAGO BUSINESS - 3X ADS, COMM RE RPT E-NEWS	170 6,050 875 1,750
TOTAL JUSTIFICATION:							8,845
3100	5420	LAND ACQUISITION	0	546,634	16,815		

**FY 2015 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3100	5506	STREETSCAPE IMPROVEMENTS	51,513	15,186	49,977	FACADE PROGRAM	50,000
						DUNDEE ROAD LIGHTING	31,050
TOTAL JUSTIFICATION:							81,050
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	3,669,537	433,822	383,685	FRESH FARMS	351,647
TOTAL JUSTIFICATION:							351,647
3100	5831	TRANS TO TOWN CENTER TIF	0	1,109,834	0	TRANSFER FOR THE MUNICIPAL CAMPUS INTERSECTION PROJECT	4,200,000
TOTAL JUSTIFICATION:							4,200,000
3100	5832	TRANSFER TO S.MIL TIF	0	0	1,109,834		
TOTAL JUSTIFICATION:							
3100	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			6,015,998	3,800,107	3,541,050		6,536,481

**FY 2015 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3200	5104	SALARIES	13,119	15,054	16,142	SALARY FOR REDEVELOPMENT COORDINATOR	16,558
TOTAL JUSTIFICATION:							16,558
3200	5105	LOCAL TRAINING & MEETINGS	0	0	154		
TOTAL JUSTIFICATION:							
3200	5108	EMPLOYER CONTRIBUTIONS	2,855	3,084	3,262	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,278 0
TOTAL JUSTIFICATION:							3,278
3200	5205	MULTIPLE DAY TRAINING	252	742	2,064	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3200	5206	CONSULTING SERVICES	4,537	2,780	40,263	SOUTH MILWAUKEE PROPERTIES	100,000
TOTAL JUSTIFICATION:							100,000
3200	5212	EMPLOYEE HEALTH INSURANCE	2,086	2,150	2,126	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,150 0
TOTAL JUSTIFICATION:							2,150
3200	5218	LEGAL SERVICES	630	4,678	504	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	188	170	170		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	0	0	3,085,006	SURPLUS DISTRIBUTION (45%)	547,660
TOTAL JUSTIFICATION:							547,660
3200	5333	BUSINESS RECRUITMENT	25	5,356	7,546	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 3X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 1,750 6,050
TOTAL JUSTIFICATION:							8,845
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETSCAPE IMPROVEMENTS	0	0	0	SOUTH MILWAUKEE PROPERTIES	1,140,000
TOTAL JUSTIFICATION:							1,140,000
3200	5838	TRANSFER TO CROSSROAD TIF	0	0	6,419,668		
TOTAL JUSTIFICATION:							
			23,692	34,013	9,576,906		1,823,551

**FY 2015 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3500	5104	SALARIES	0	0	16,142	SALARY FOR REDEVELOPMENT COORDINATOR	16,558
TOTAL JUSTIFICATION:							16,558
3500	5105	LOCAL TRAINING & MEETINGS	0	0	154		
TOTAL JUSTIFICATION:							
3500	5108	EMPLOYER CONTRIBUTIONS	0	0	3,262	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,278 0
TOTAL JUSTIFICATION:							3,278
3500	5201	ADVERTISING & PUBLISHING	0	0	2,363		
TOTAL JUSTIFICATION:							
3500	5205	MULTIPLE DAY TRAINING	0	0	0	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (20%)	60
TOTAL JUSTIFICATION:							60
3500	5206	CONSULTING SERVICES	0	0	75,408	DUNDEE ROAD NEW SIGNALIZED INTERSECTION WOLF ROAD RECONSTRUCTION	30,000 0
TOTAL JUSTIFICATION:							30,000
3500	5212	EMPLOYEE HEALTH INSURANCE	0	0	2,126	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,150 0
TOTAL JUSTIFICATION:							2,150
3500	5218	LEGAL SERVICES	0	0	53,402	LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3500	5222	MEMBERSHIP DUES	0	0	170		
TOTAL JUSTIFICATION:							
3500	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5333	BUSINESS RECRUITMENT	0	0	3,000	BISNOW COMMERCIAL REAL ESTATE ENEWS: 10 ADS, 2 EDITS BROKER SAVANT CRAINS CHICAGO BUSINESS ENEWS: 3 MOS. ADS FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZNS ADS	875 170 1,750 6,050
TOTAL JUSTIFICATION:							8,845
3500	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3500	5504	STORM SEWER IMPROVEMENTS	0	0	16,384		
TOTAL JUSTIFICATION:							
3500	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 130,410
TOTAL JUSTIFICATION:							180,410
3500	5507	SIDEWALK IMPROVEMENTS	0	0	0		

**FY 2015 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
3500	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION	0
TOTAL JUSTIFICATION:							0
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	172,411		291,301

**FY 2015 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3600	5104	SALARIES	0	0	16,142	SALARY FOR REDEVELOPMENT COORDINATOR	16,558
TOTAL JUSTIFICATION:							16,558
3600	5105	LOCAL TRAINING & MEETINGS	0	0	154		
TOTAL JUSTIFICATION:							
3600	5108	EMPLOYER CONTRIBUTIONS	0	0	3,262	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,278 0
TOTAL JUSTIFICATION:							3,278
3600	5205	MULTIPLE DAY TRAINING	0	0	0	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE(1) 20%	60
TOTAL JUSTIFICATION:							60
3600	5206	CONSULTING SERVICES	0	0	22,243	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE TRAFFIC SIGNAL AT MILWAUKEE AND INDUSTRIAL LANE	22,000 50,000
TOTAL JUSTIFICATION:							72,000
3600	5212	EMPLOYEE HEALTH INSURANCE	0	0	2,126	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,150 0
TOTAL JUSTIFICATION:							2,150
3600	5218	LEGAL SERVICES	0	0	26,841	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3600	5222	MEMBERSHIP DUES	0	0	170		
TOTAL JUSTIFICATION:							
3600	5228	PRINTING & BINDING	0	0	2,321		
TOTAL JUSTIFICATION:							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5333	BUSINESS RECRUITMENT	0	0	3,000	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 3X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 1,750 6,050
TOTAL JUSTIFICATION:							8,845
3600	5502	SANITARY SEWER IMPROVEMNT	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	90,000
TOTAL JUSTIFICATION:							90,000
3600	5503	WATER IMPROVEMENTS	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	160,000
TOTAL JUSTIFICATION:							160,000
3600	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3600	5801	TRANSFER TO GENERAL FUND	0	0	34,000		
TOTAL JUSTIFICATION:							
			0	0	110,259		427,891

**FY 2015 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3900	5104	SALARIES	13,119	15,054	16,142	SALARY FOR REDEVELOPMENT COORDINATOR	16,558
TOTAL JUSTIFICATION:							16,558
3900	5105	LOCAL TRAINING & MEETINGS	0	0	154		
TOTAL JUSTIFICATION:							
3900	5108	EMPLOYER CONTRIBUTIONS	2,855	3,084	3,262	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,278 0
TOTAL JUSTIFICATION:							3,278
3900	5205	MULTIPLE DAY TRAINING	175	742	2,184	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3900	5206	CONSULTING SERVICES	67,862	36,378	33,668	WOLF ROAD RECONSTRUCTION	0
TOTAL JUSTIFICATION:							0
3900	5212	EMPLOYEE HEALTH INSURANCE	2,086	2,150	2,126	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,150 0
TOTAL JUSTIFICATION:							2,150
3900	5218	LEGAL SERVICES	7,912	638	7,893	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	188	170	170		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	0	0	15,260		
TOTAL JUSTIFICATION:							
3900	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3900	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5299	MISC CONTRACTUAL SERVICES	1,000	170	14,021	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE	27,500 15,000
TOTAL JUSTIFICATION:							42,500
3900	5317	MISC OPERATING SUPPLIES	0	24,405	0		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	35	5,438	7,882	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 3 ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 1,750 6,050
TOTAL JUSTIFICATION:							8,845
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	0	0	0		
TOTAL JUSTIFICATION:							
3900	5503	WATER IMPROVEMENTS	0	0	39,607	MEADOW LANE COMPENSATORY STORAGE	20,000
TOTAL JUSTIFICATION:							20,000
3900	5506	STREETSCAPE IMPROVEMENTS	0	0	918,970	FACADE PROGRAM DIVERSIONARY CHANNEL BRIDGE & ROADWAY	50,000 1,000,000

**FY 2015 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							1,050,000
3900	5507	SIDEWALK IMPROVEMENTS	9,909	0	0		
TOTAL JUSTIFICATION:							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION	0
TOTAL JUSTIFICATION:							0
3900	5609	FISCAL AGENT FEES	4,980	5,381	5,529	FEE FOR 2005 TIF REVENUE BONDS	4,400
						FEE FOR 2011 GO REFUNDING BONDS	400
						FEE FOR 2012A GO REFUNDING BONDS	400
TOTAL JUSTIFICATION:							5,200
3900	5623	BOND PRINCIPAL	1,170,926	1,259,433	1,340,050	2005 TIF REVENUE BONDS	865,000
						2011 GO REFUNDING BONDS	264,144
						2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	305,000
TOTAL JUSTIFICATION:							1,434,144
3900	5624	BOND INTEREST EXPENSE	1,254,111	1,244,697	1,185,919	2005 WESTIN TIF REVENUE BONDS	946,650
						2011 GO REFUNDING BONDS	74,896
						2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	105,625
TOTAL JUSTIFICATION:							1,127,171
3900	5629	BOND ISSUANCE COSTS	(3,167)	0	0		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	392,151	1,315,397	2,709,561	PRAIRIE PARK DEVELOPMENT INCENTIVE	507,452
TOTAL JUSTIFICATION:							507,452
3900	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
			2,924,141	3,913,137	6,302,400		4,242,358

**FY 2015 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3410	5102	OVERTIME	0	0	884		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	225,912	160,369	121,831	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS.	168,489
TOTAL JUSTIFICATION:							168,489
3410	5108	EMPLOYER CONTRIBUTIONS	0	0	23,245		
TOTAL JUSTIFICATION:							
3410	5206	CONSULTING SERVICES	14,153	36,284	285,238	SIDEWALK & CONCRETE PROGRAM NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION JEFFERY AVENUE BRIDGE REPLACEMENT STREETLIGHT REPLACEMENT PROGRAM STREET PATCHING & GRINDING PROGRAM STREET IMPROVEMENT PROGRAM	500 2,500 0 90,000 0 5,000 27,000
TOTAL JUSTIFICATION:							125,000
3410	5212	EMPLOYEE HEALTH INSURANCE	0	0	19,303		
TOTAL JUSTIFICATION:							
3410	5218	LEGAL SERVICES	0	5,000	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	164,072	345,381	299,583	STREET IMPROVEMENT PROGRAM DUNDEE RD. LIGHTING	200,000 45,540
TOTAL JUSTIFICATION:							245,540
3410	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	0	0	150,141	STORMWATER MASTER PLAN	0
TOTAL JUSTIFICATION:							0
3410	5504	STORM SEWER IMPROVEMENTS	0	0	1,081,382	CORRUGATED METAL ARCH PIPE REPLACEMENT	140,000
TOTAL JUSTIFICATION:							140,000
3410	5506	STREETSCAPE IMPROVEMENTS	24,835	105,946	11,675	WOLF ROAD RECONSTRUCTION BG - DUNDEE ROAD CORRIDOR PEDESTRIAN/BIKEWAY STREETLIGHT REPLACEMENT PROGRAM DUNDEE ROAD LIGHTING WOLF ROAD BRIDGE STREETLIGHT FIXTURE REPLACEMENT	0 24,800 0 195,000 50,000 0
TOTAL JUSTIFICATION:							269,800
3410	5507	SIDEWALK IMPROVEMENTS	0	183,449	343,266	SIDEWALK & CONCRETE PROGRAM NEW PUBLIC SIDEWALK PROGRAM SIDEWALK GRINDING PROGRAM	39,500 165,950 40,000
TOTAL JUSTIFICATION:							245,450
3410	5508	PAVEMENT IMPROVEMENTS	193,768	1,650,369	1,029,808	STREET IMPROVEMENT PROGRAM STREET PATCHING & GRINDING PROGRAM WATERMAIN REPLACEMENT PROGRAM	123,000 595,000 300,000
TOTAL JUSTIFICATION:							1,018,000
3410	5512	BRIDGE IMPROVEMENTS	0	143,936	40,265	JEFFREY AVENUE BRIDGE REPLACEMENT JACK LONDON BRIDGE DECORATIVE FLAGSTONE WALL REPAIR	200,000 0
TOTAL JUSTIFICATION:							200,000
3410	5513	WATERWAY IMPROVEMENTS	4,667	0	0		

**FY 2015 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
			627,407	2,630,734	3,406,621		2,412,279

**FY 2015 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
3420	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	35,308	17,702	13,881	MABAS ENERGY COSTS (25% PER AGREEMENT)	18,900
TOTAL JUSTIFICATION:							18,900
3420	5218	LEGAL SERVICES	170	0	0		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	1,038	0	18,493	NORTHGATE PARKWAY RIGHT TURN OVERLAP	5,000
						HIGH INTENSITY ACTIVATED CROSS WALK	0
						RAPID FLASHING BEACON	0
TOTAL JUSTIFICATION:							5,000
3420	5299	MISC CONTRACTUAL SERVICES	41,080	190	0	PAVEMENT AND SIDEWALK ASSESSMENT	30,000
TOTAL JUSTIFICATION:							30,000
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	12,150	35,473	129,410	HVAC UNIT REPLACEMENT PROGRAM	0
TOTAL JUSTIFICATION:							0
3420	5411	SPECIAL EQUIPMENT	114,717	0	0		
TOTAL JUSTIFICATION:							
3420	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	20,495	14,982	15,723	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
TOTAL JUSTIFICATION:							0
3420	5506	STREETSCAPE IMPROVEMENTS	74,920	61,934	239,998	PARKWAY TREE PLANTING PROGRAM	25,000
						DUNDEE AND WOLF RD STREETSCAPE BEAUTIFICATION	0
						PAVER BRICK MAINTENANCE	110,000
						ENTRANCE SIGNS	0
						NORTHGATE PKWY RIGHT TURN OVERLAP	50,000
						RAPID FLASHING BEACON	0
TOTAL JUSTIFICATION:							185,000
3420	5508	PAVEMENT IMPROVEMENTS	31,674	139,684	149,780	CRACK SEALING PROGRAM	75,000
TOTAL JUSTIFICATION:							75,000
3420	5509	BUILDING IMPROVEMENTS	13,917	1,296	561,053		
TOTAL JUSTIFICATION:							
3420	5513	WATERWAY IMPROVEMENTS	15,984	2,911	0		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	600	206	294	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	256,250	286,943	298,129	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	305,794
TOTAL JUSTIFICATION:							305,794
3420	5624	BOND INTEREST EXPENSE	129,259	98,774	90,611	2011 GO REFUNDING BOND INTEREST PAYMENT	82,590
TOTAL JUSTIFICATION:							82,590
3420	5629	BOND ISSUANCE COSTS	(3,821)	0	0		

**FY 2015 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

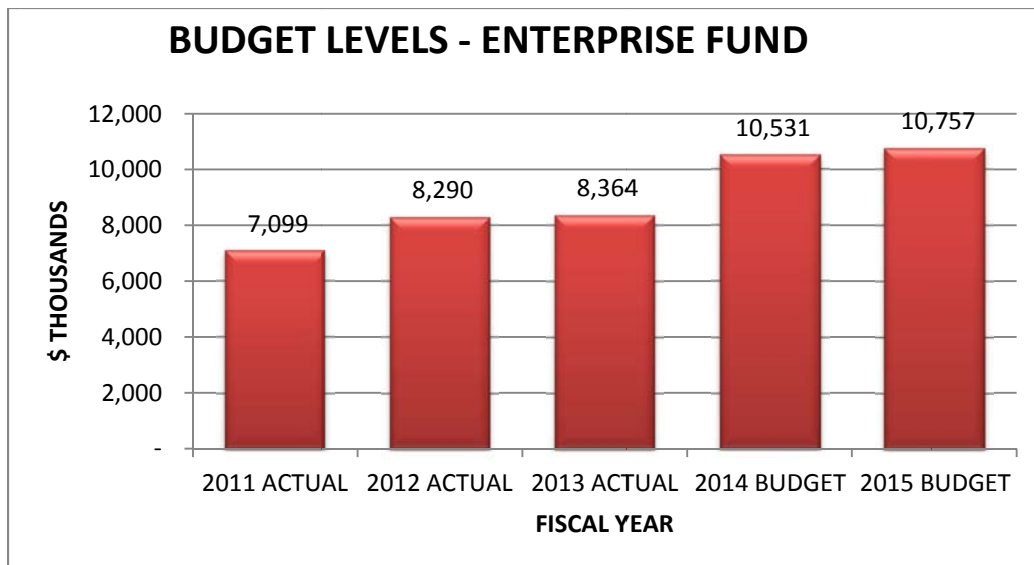
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3420	5822	TRANSFER TO 2008 BOND	1,300,000	860,000	310,089	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	294,367
TOTAL JUSTIFICATION:							294,367
3420	5831	TRANS TO TOWN CENTER TIF	0	0	0		
TOTAL JUSTIFICATION:							
			2,043,739	1,520,096	1,827,461		
							997,051

**FY 2015 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5313	IS MISC EQPT & SUPPLIES	0	0	0	MOBILE DATA TERMINALS FOR POLICE VEHICLES (911 FUND)	100,000
TOTAL JUSTIFICATION:							100,000
33	5315	SMALL TOOLS & EQUIPMENT	727	10,640	12,175	BULLET PROOF VESTS	50,000
TOTAL JUSTIFICATION:							50,000
33	5401	MOBILE EQUIPMENT	261,926	214,780	616,672	SQUAD CARS (5X\$23,000) FIRE ENGINE AERIAL TOWER TRUCK PICKUP TRUCK (BLDG SVCS) 2-1/2 TON DUMP TRUCK (STREETS) 1 TON DUMP TRUCK (STREETS) PICKUP TRUCK (STREETS) PICKUP TRUCK (WATER)	115,000 250,000 500,000 28,000 95,000 38,000 28,000 28,000
TOTAL JUSTIFICATION:							1,082,000
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0	TRACKLESS SIDEWALK MACHINE (BLDG SVCS) COMPRESSOR (STREETS) SKID STEER LOADER (WATER)	120,000 25,000 40,000
TOTAL JUSTIFICATION:							185,000
33	5407	OFFICE EQUIPMENT	46,565	8,100	0		
TOTAL JUSTIFICATION:							
33	5411	SPECIAL EQUIPMENT	4,174	2,303	105,657	SEWER INSPECTION CAMERA	118,000
TOTAL JUSTIFICATION:							118,000
33	5412	IS CAPITAL EQPT/SUPPLIES	0	0	20,554	CISCO VOIP PHONE SYSTEM UPGRADE VISIONAIR RMS SERVERS & RECORDS SERVER COMPUTER SERVERS/CAD (911 FUND)	100,000 66,142 72,102
TOTAL JUSTIFICATION:							238,244
33	5413	IS CAPITAL SOFTWARE	0	60,939	0		
TOTAL JUSTIFICATION:							
33	5840	TRF TO WATER & SEWER FUND	13,864	5,255	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			327,257	302,016	755,058		1,773,244

ENTERPRISE FUND

Water Operating Program	\$4,754,899
Sewer Operating Program	2,085,870
Water System Improvements	122,266
Sewer System Improvements	1,069,000
Water System R&R Projects	2,086,165
Sewer System R&R Projects	639,000
TOTAL	\$10,757,200



**FY 2015 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4100	5101	LONGEVITY	3,800	3,950	6,400	LONGEVITY	6,400
TOTAL JUSTIFICATION:							6,400
4100	5102	OVERTIME	40,017	74,778	78,586	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. WATERMAIN BREAKS, ETC)	0 55,000
TOTAL JUSTIFICATION:							55,000
4100	5103	SEASONAL HELP	21,011	19,826	17,280	SEASONAL HELP	22,000
TOTAL JUSTIFICATION:							22,000
4100	5104	SALARIES	594,479	642,128	643,401	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 669,353
TOTAL JUSTIFICATION:							669,353
4100	5105	LOCAL TRAINING & MEETINGS	1,526	2,410	1,663	MISC SAFETY, SUPERVISORY, WATER OP LICENSE, ETC. TRAINING CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	0 1,200 75
TOTAL JUSTIFICATION:							1,275
4100	5106	UNIFORM ALLOWANCE	4,224	5,554	4,895	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUST	3,600 0 1,600 270 -970
TOTAL JUSTIFICATION:							4,500
4100	5108	EMPLOYER CONTRIBUTIONS	140,771	148,761	150,180	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 133,786
TOTAL JUSTIFICATION:							133,786
4100	5111	UNEMPLOYMENT COMPENSATION	930	1,584	0		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE ANNL BUY BACK	333	362	589	SICK LEAVE BUY BACK	1,058
TOTAL JUSTIFICATION:							1,058
4100	5205	MULTIPLE DAY TRAINING	532	1,208	1,623	IL POTABLE WATER SUPPLY CONFERENCE (SPRINGFIELD) INCL. REGISTRATION, LODGING, PER DIEM, ETC.	0 1,420
TOTAL JUSTIFICATION:							1,420
4100	5206	CONSULTING SERVICES	192	1,420	0		
TOTAL JUSTIFICATION:							
4100	5207	IS SERV & MAINT AGREEMENT	34,455	43,612	39,868	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SENSUS MAINTENANCE AGREEMENT	45,000 10,000
TOTAL JUSTIFICATION:							55,000
4100	5208	DEBRIS DUMP CHARGES	17,463	21,408	13,438	DISPOSAL OF CONCRETE, ASPHALT, EXCAVATING MATERIAL, ETC	20,000
TOTAL JUSTIFICATION:							20,000
4100	5209	ENERGY	88,937	83,276	79,783	ENERGY CHARGES IN WATER FACILITIES	99,750
TOTAL JUSTIFICATION:							99,750
4100	5212	EMPLOYEE HEALTH INSURANCE	124,968	126,293	134,153	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	0

**FY 2015 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4100	5212	EMPLOYEE HEALTH INSURANCE...	124,968 ...	126,293 ...	134,153 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	139,279
TOTAL JUSTIFICATION:							139,279
4100	5213	GEN LIABILITY INSURANCE	78,232	97,078	92,962	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 113,132
TOTAL JUSTIFICATION:							113,132
4100	5214	HYDRANT MAINTENANCE	28,038	30,000	26,516	FIRE HYDRANT REPLACEMENT AND PARTS, PAINT, ETC. FIRE HYDRANT SANDBLASTING REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	14,000 15,000 1,000
TOTAL JUSTIFICATION:							30,000
4100	5217	LANDSCAPE MAINTENANCE	9,817	12,103	8,883	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE AT VARIOUS WATER TOWERS, RESERVOIR, ETC. CONTRACTUAL CHEMICAL SPRAYING VM ADJUST	0 10,000 3,000 -1,000
TOTAL JUSTIFICATION:							12,000
4100	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	20,530	22,788	16,376	LOCKBOX PROCESSING FEE \$750/MONTH \$750 X 12 X 80%; EPAY PROCESSING FEE \$900/MONTH	0 7,200 10,800
TOTAL JUSTIFICATION:							18,000
4100	5220	MAINT OFF/SPEC EQUIPMENT	1,894	914	721	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP, TANK GAUGES, ETC. DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 1,000 625
TOTAL JUSTIFICATION:							1,625
4100	5221	MAINT RADIO EQUIPMENT	210	0	0		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	470	449	2,662	AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION NORTH SUBURBAN WATER WORKS ASSOCIATION ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	165 165 75 2,789
TOTAL JUSTIFICATION:							3,194
4100	5227	POSTAGE	12,908	13,081	13,961	MAILING COSTS ASSOCIATED WITH WATER BILLING, SECOND NOTICES AND OPERATIONAL NEEDS. WATER FUND SHARE IS 80%, BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .34 X 80%; 1,800 LATE NOTICES X .46 X 80%.	0 0 0 12,800 670
TOTAL JUSTIFICATION:							13,470
4100	5228	PRINTING & BINDING	9,613	10,880	9,113	WATER FUND SHARE OF WATER BILL PRINTING COSTS (80%) BASED ON 50,000 BILLS PER YEAR INCLUDING LATE NOTICES 50,000 X .16 CENTS = \$8,000 X 80%; SET-UP CHARGES \$150 X 12 = \$1,800 X 80%. LATE NOTICES \$90 X 12 = \$1,080 X 80% WATER BILLING USAGE TICKETS & REPORTS	0 0 6,400 1,440 860 750
TOTAL JUSTIFICATION:							9,450
4100	5233	RENTAL EQUIPMENT	155	37	838	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (I.E. BARRICADES, ETC.) VM ADJUST	0 750 -350
TOTAL JUSTIFICATION:							400
4100	5237	TELEMETRY EQUIP MAINT	10,117	10,596	5,879	MISC REPAIR PARTS (PILOT VALVES, ALTITUDE VALVES, ETC.)	3,500

**FY 2015 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4100	5237	TELEMETRY EQUIP MAINT...	10,117 ...	10,596 ...	5,879 ...	SCADA MAINTENANCE/REPAIRS	4,000
TOTAL JUSTIFICATION:							7,500
4100	5242	RETIREE HEALTH INSURANCE	9,941	10,296	10,145	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	10,343
TOTAL JUSTIFICATION:							10,343
4100	5243	PUMPHOUSE MAINTENANCE	23,614	14,431	17,534	MISC REPAIRS FOR PUMP HOUSE EQUIP	13,000
						MAINTENANCE OF EMERGENCY GENERATORS	3,000
						MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT	750
						TANK, LINE SENSOR TESTING AT NORTH, SOUTH & WELL #7	750
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	252	0	0		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	116	167	32,824	WISCONSIN RAIL ROAD CROSSING LEASE AND WATER	0
						PIPELINE RENTAL FEES	150
						CONTRACTUAL LOCATING SERVICES	42,000
						CONTRACTUAL RESTORATION FROM UTILITY EXCAVATIONS	15,000
TOTAL JUSTIFICATION:							57,150
4100	5301	AUTO PETROL PRODUCTS	32,835	36,575	37,419	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS	0
						PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP	0
						FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	33,000
TOTAL JUSTIFICATION:							33,000
4100	5302	BOOKS & SUBSCRIPTIONS	76	100	97		
TOTAL JUSTIFICATION:							
4100	5303	CHEMICALS	8,550	4,212	2,857	CHEMICALS FOR POTABLE WATER TREATMENT, INCLUDES CO2	0
						USED IN FREEZING SERVICE LINES, CHEMICAL REAGENTS, ETC.	7,000
TOTAL JUSTIFICATION:							7,000
4100	5308	WATER SAMPLES	10,427	10,405	15,878	REQUIRED IEPA SAMPLING AND ANALYSIS OF POTABLE WATER	10,400
						MISC TESTING TO RESOLVE CONSUMER CONCERNS	1,000
TOTAL JUSTIFICATION:							11,400
4100	5309	JANITORIAL SUPPLIES	686	0	0		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	21,247	24,309	20,330	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING	0
						INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	13,372	17,163	13,950	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BUILDING/	0
						GROUNDS (I.E LIGHTS, PAINT, SEALERS, ETC.)	8,000
						FLOWERS & LANDSCAPE MATERIALS	3,000
						SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE	0
						FACILITIES & PRESSURE MONITORING STATIONS.	4,000
TOTAL JUSTIFICATION:							15,000
4100	5313	IS MISC EQPT & SUPPLIES	1,811	4,803	353	(2) REPLACEMENT COMPUTERS OUT OF WARRANTY & DO NOT	0
						MEET MINIMUM VILLAGE SPECIFICATIONS	3,500
TOTAL JUSTIFICATION:							3,500
4100	5315	SMALL TOOLS & EQUIPMENT	8,396	6,378	5,380	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP	6,000
TOTAL JUSTIFICATION:							6,000
4100	5317	MISC OPERATING SUPPLIES	1,003	1,360	0	MISC SUPPLIES (BATTERIES, ETC.)	400

**FY 2015 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							400
4100	5318	OFFICE SUPPLIES	307	415	0		
TOTAL JUSTIFICATION:							
4100	5319	PROTECTIVE CLOTHING/SUPL	3,454	2,630	2,247	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC) & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4100	5341	METERS	10,249	104,593	1,994	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS	10,000
						NORTHGATE CROSSING CONSTRUCTION 3" METERS	20,000
						ANNUAL REPLACEMENT OF TURBINE CHAMBERS &	0
						RECALIBRATION OF METERS AT RECEIVING STATIONS	14,000
						MISC MATERIALS, SUPPLIES & PARTS FOR METER REPAIR	1,500
TOTAL JUSTIFICATION:							45,500
4100	5344	WATER MAIN MAINTENANCE	67,343	70,048	92,763	REPAIR PARTS (I.E. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES, ETC.) FOR MAINTENANCE OF WATER MAINS & RELATED APPURTENANCES INSERTION VALVES (PER EQUIP PURCHASED BY NWWC)	0 0 70,000 10,000
TOTAL JUSTIFICATION:							80,000
4100	5345	WATER STORAGE MAINT	30,768	33,144	22,233	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISCELLANEOUS REPAIRS/MAINT WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE EXTERIOR ELEVATED STANDPIPE CLEANING.	0 10,000 5,000 5,000
TOTAL JUSTIFICATION:							20,000
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	11,573		
TOTAL JUSTIFICATION:							
4100	5411	SPECIAL EQUIPMENT	0	0	0	TRAILER MOUNTED ATTENUATOR - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0 4,250
TOTAL JUSTIFICATION:							4,250
4100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	8,536	(481)	(488)		
TOTAL JUSTIFICATION:							
4100	5703	GENERAL FUND REIMBRSMNT	931,004	922,296	951,517	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 989,990
TOTAL JUSTIFICATION:							989,990
4100	5705	NWWC WATER CHARGE	1,707,719	1,649,643	1,692,088	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,650,000
TOTAL JUSTIFICATION:							1,650,000
4100	5706	TRANSFER TO DEBT SERVICE	223,600	246,012	268,922	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 291,450
TOTAL JUSTIFICATION:							291,450
4100	5707	TRANSFER TO CERF	0	0	61,201	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 69,824
TOTAL JUSTIFICATION:							69,824

FY 2015 BUDGET WORKSHEET
WATER DIVISION

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4100	5710	DEPRECIATION EXPENSE	664,580	674,950	0		
TOTAL JUSTIFICATION:							
4100	5713	OPEB EXPENSE	(2,736)	(585)	(3,825)		
TOTAL JUSTIFICATION:							
			5,022,770	5,207,362	4,606,761		4,754,899

**FY 2015 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4200	5101	LONGEVITY	3,800	3,950	6,400	LONGEVITY	6,400
TOTAL JUSTIFICATION:							6,400
4200	5102	OVERTIME	11,167	55,890	14,820	COMPENSATION FOR CALL- BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT(CBA) (FLOOD RESPONSE, ETC.); INFLOW/INFILTRATION INSPECTIONS FOR CODE VIOLATIONS	0 0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5103	SEASONAL HELP	20,047	15,506	17,100	SEASONAL HELP	20,000
TOTAL JUSTIFICATION:							20,000
4200	5104	SALARIES	594,478	642,096	642,552	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 669,353
TOTAL JUSTIFICATION:							669,353
4200	5105	LOCAL TRAINING & MEETINGS	941	1,241	1,220	MISC. SAFETY, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENT PER CDL (AMT ALLOCATED AMONG 2 DIVISIONS)	1,500 0 75
TOTAL JUSTIFICATION:							1,575
4200	5106	UNIFORM ALLOWANCE	4,070	4,257	3,652	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUST	3,600 0 1,600 270 -970
TOTAL JUSTIFICATION:							4,500
4200	5108	EMPLOYER CONTRIBUTIONS	140,834	147,724	150,160	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 133,786
TOTAL JUSTIFICATION:							133,786
4200	5111	UNEMPLOYMENT COMPENSATION	0	603	0		
TOTAL JUSTIFICATION:							
4200	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE ANNL BUY BACK	333	362	589	SICK LEAVE BUY BACK	1,058
TOTAL JUSTIFICATION:							1,058
4200	5205	MULTIPLE DAY TRAINING	531	23	13	WATER & WASTEWATER EQUIP & TREATMENT & TRANSPORT SHOW (IN) INCL. REGISTRATION, PER DIEM, LODGING, ETC.	0 1,075
TOTAL JUSTIFICATION:							1,075
4200	5206	CONSULTING SERVICES	0	680	0		
TOTAL JUSTIFICATION:							
4200	5207	IS SERV & MAINT AGREEMENT	34,455	43,612	39,868	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	45,000
TOTAL JUSTIFICATION:							45,000
4200	5208	DEBRIS DUMP CHARGES	12,237	12,638	7,738	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY DEBRIS, FLOOD DEBRIS, ETC. VM ADJUST	0 18,000 -4,000
TOTAL JUSTIFICATION:							14,000
4200	5209	ENERGY	14,870	18,784	17,904	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 19,950
TOTAL JUSTIFICATION:							19,950
4200	5212	EMPLOYEE HEALTH INSURANCE	127,968	126,290	134,150	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	0

**FY 2015 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4200.	5212.	EMPLOYEE HEALTH INSURANCE...	127,968 ...	126,290 ...	134,150 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	139,279
TOTAL JUSTIFICATION:							139,279
4200	5213	GEN LIABILITY INSURANCE	41,724	51,775	49,580	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 60,337
TOTAL JUSTIFICATION:							60,337
4200	5217	LANDSCAPE MAINTENANCE	16,737	57,444	42,978	CONTRACTUAL BUFFALO CREEK STREAMBANK MAINTENANCE CONTRACTUAL GRASS CUTTING & LAWN MAINT OF DIVERSION CHANNEL AREAS CONTRACTUAL DIVERSION CHANNEL MAINTENANCE (PRESCRIBED BURN, DEBRIS REMOVAL, ETC.) CONTRACTUAL GRASS CUTTING & LAWN MAINT OF AVALON SIENNA	10,100 0 10,000 0 20,000 20,000
TOTAL JUSTIFICATION:							60,100
4200	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	2,899	2,953	1,481	LOCKBOX PROCESSING FEE \$750/MONTH \$750 X 12 X 20%.	0 1,800
TOTAL JUSTIFICATION:							1,800
4200	5220	MAINT OFF/SPEC EQUIPMENT	2,235	1,296	1,326	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR, SEWER CAMERA, ETC. DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 2,000 625
TOTAL JUSTIFICATION:							2,625
4200	5221	MAINT RADIO EQUIPMENT	210	0	0		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	154	0	2,343	ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	2,789
TOTAL JUSTIFICATION:							2,789
4200	5227	POSTAGE	2,743	2,780	2,967	MAILING COSTS ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .34 X 17%; 1,800 LATE NOTICES X .46 X 17%.	0 0 0 0 2,720 140
TOTAL JUSTIFICATION:							2,860
4200	5228	PRINTING & BINDING	2,037	2,159	1,872	SEWER FUND PORTION OF WATER/SEWER UTILITY BILL PRINTING CHARGE. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS AND LATE NOTICES A YEAR 50,000 X .16 X 17%; SET-UP CHARGES \$150 X 12 = \$1,800 X 17%. LATE CHARGES \$90 X 12 = \$1,080 X 17%	0 0 0 1,360 306 185
TOTAL JUSTIFICATION:							1,851
4200	5233	RENTAL EQUIPMENT	0	750	0	STREET SWEEPER RENTAL (NPDES PREVENTATIVE MAINTENANCE)	9,000
TOTAL JUSTIFICATION:							9,000
4200	5234	TREE MAINT SERVICE	32,000	30,000	30,000	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BG CREEK/WHEELING DRAINAGE DITCH, CAMP MCDONALD, & WHEELING DIVERSION CHANNEL	0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	7,096	8,091	7,654	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,764 4,236

**FY 2015 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							7,000
4200	5242	RETIREE HEALTH INSURANCE	11,525	10,886	10,843	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	10,849
TOTAL JUSTIFICATION:							10,849
4200	5299	MISC CONTRACTUAL SERVICES	1,000	2,500	32,566	CONTRACTUAL LOCATING SERVICES	42,000
						CONTRACTUAL RESTORATION FROM UTILITY EXCAVATIONS	15,000
						STORM SEWER NPDES PHASE II COMPLIANCE	2,000
TOTAL JUSTIFICATION:							59,000
4200	5301	AUTO PETROL PRODUCTS	21,339	28,264	20,974	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS	0
							25,000
TOTAL JUSTIFICATION:							25,000
4200	5302	BOOKS & SUBSCRIPTIONS	1,078	1,150	900	CONTINENTAL WEATHER SERVICE	900
TOTAL JUSTIFICATION:							900
4200	5303	CHEMICALS	5,810	7,089	3,484	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES	4,000
						MISC CHEMICALS (I.E. TRACE DYE, SEWER ODORS, ETC.)	1,000
TOTAL JUSTIFICATION:							5,000
4200	5310	VEHICLE MAINTENANCE	14,944	23,846	23,383	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0
						VAC-ON DEBRIS BODY LINER	25,000
							6,000
TOTAL JUSTIFICATION:							31,000
4200	5311	BLDG/GROUNDS MAINTENANCE	98	1,610	267	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
TOTAL JUSTIFICATION:							750
4200	5315	SMALL TOOLS & EQUIPMENT	3,465	6,156	6,308	REPLACEMENT/REPAIRS OF WORN/DEFECTIVE TOOLS & EQUIP	6,000
TOTAL JUSTIFICATION:							6,000
4200	5317	MISC OPERATING SUPPLIES	1,253	2,713	245	MISC SUPPLIES (I.E. BATTERIES, KEYS, LOCKS, ETC.)	1,000
TOTAL JUSTIFICATION:							1,000
4200	5318	OFFICE SUPPLIES	296	372	0		
TOTAL JUSTIFICATION:							
4200	5319	PROTECTIVE CLOTHING/SUPL	3,592	1,950	2,582	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC.) & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	13,365	24,885	40,034	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0
							30,000
TOTAL JUSTIFICATION:							30,000
4200	5342	SEWER LINE MAINTENANCE	72,550	71,848	73,439	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (I.E. PIPE, COUPLINGS, ETC.)	0
						STONE FOR TRENCH BACKFILL	35,000
						CONTRACTUAL MAINTENANCE & REPAIR TO STORM & SANITARY SEWER SYSTEMS	10,000
							0
							20,000
TOTAL JUSTIFICATION:							65,000
4200	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5406	MISCELLANEOUS EQUIPMENT	0	0	11,572		
TOTAL JUSTIFICATION:							
4200	5411	SPECIAL EQUIPMENT	0	0	0	TRAILER MOUNTED ATTENUATOR - EXPANDED LEVEL REQUEST RECOMMENDED BY VILLAGE MANAGER	0
							4,250

**FY 2015 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
TOTAL JUSTIFICATION:							4,250
4200	5703	GENERAL FUND REIMBRSMNT	232,751	230,574	237,879	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 247,498
TOTAL JUSTIFICATION:							247,498
4200	5706	TRANSFER TO DEBT SERVICE	223,600	246,011	268,922	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 291,450
TOTAL JUSTIFICATION:							291,450
4200	5707	TRANSFER TO CERF	0	0	37,320	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 45,835
TOTAL JUSTIFICATION:							45,835
4200	5710	DEPRECIATION EXPENSE	360,203	350,802	0		
TOTAL JUSTIFICATION:							
			2,040,433	2,241,559	1,947,085		2,085,870

**FY 2015 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4310	5206	CONSULTING SERVICES	4,689	2,692	7,426	EMERGENCY INTERCONNECT LAKE COOK WATERMAIN	0 0
TOTAL JUSTIFICATION:							0
4310	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	0	140	18,710		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	0	0	250,000	GENERATORS AT WELL HOUSES LAKE COOK WATERMAIN	0 0
TOTAL JUSTIFICATION:							0
4310	5609	FISCAL AGENT FEES	1,795	598	802	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS FISCAL AGENT FEE - 2012B WATER METER BONDS	400 400
TOTAL JUSTIFICATION:							800
4310	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	91,142	137,103	129,294	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	17,816 103,650
TOTAL JUSTIFICATION:							121,466
4310	5629	BOND ISSUANCE COSTS	76,238	0	0		
TOTAL JUSTIFICATION:							
			173,865	140,533	406,233		122,266

**FY 2015 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0	SANITARY SEWER RELOCATION	30,000
TOTAL JUSTIFICATION:							30,000
4320	5502	SANITARY SEWER IMPROVEMNT	0	0	170,585	SEWER SCADA UPGRADE	200,000
						FORCE MAIN REPAIR	646,000
						SMOKE TESTING	68,000
						SANITARY SEWER RELOCATION	125,000
TOTAL JUSTIFICATION:							1,039,000
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	170,585		1,069,000

**FY 2015 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

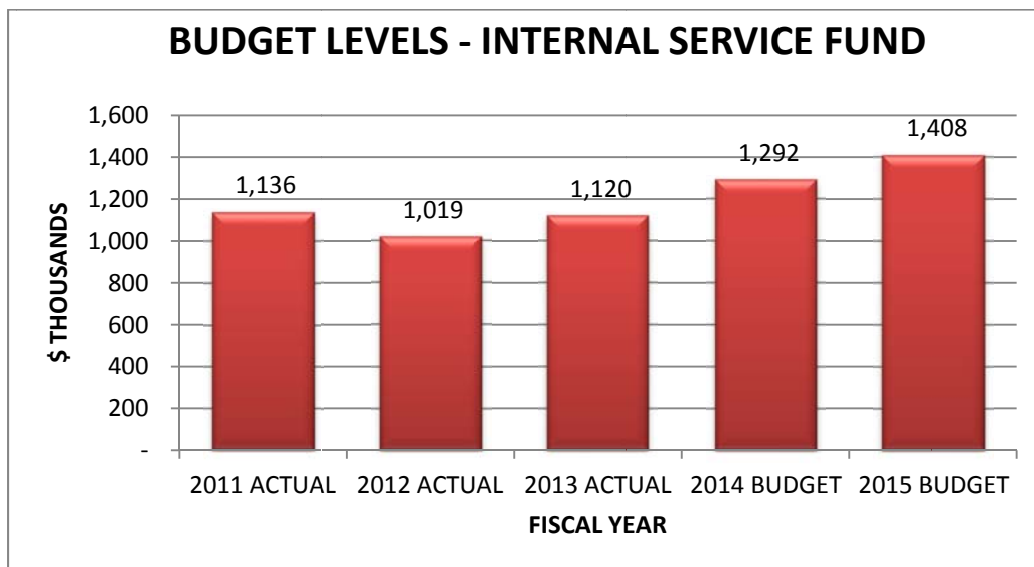
DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4330	5104	SALARIES	96,000	62,366	47,379	W/S FUND SHARE OF ENGINEERING SALARIES	58,165
TOTAL JUSTIFICATION:							58,165
4330	5108	EMPLOYER CONTRIBUTIONS	0	0	9,040		
TOTAL JUSTIFICATION:							
4330	5206	CONSULTING SERVICES	48,802	124,616	376,551	WATER MAIN REPLACEMENT PROGRAM	55,000
						ELEVATED TANK RE-COATING AND REPAIR PROGRAM	38,000
TOTAL JUSTIFICATION:							93,000
4330	5212	EMPLOYEE HEALTH INSURANCE	0	0	7,507		
TOTAL JUSTIFICATION:							
4330	5503	WATER IMPROVEMENTS	729,880	320,870	2,647,371	ELEVATED TANK RECOATING AND REPAIR	735,000
						WATER MAIN REPLACEMENT PROGRAM	1,200,000
TOTAL JUSTIFICATION:							1,935,000
			874,682	507,852	3,087,847		2,086,165

**FY 2015 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	178,641	271,657	243,403	SANITARY SEWER RELINING PROGRAM PUMP REPLACEMENT PROGRAM MANHOLE LINING WATERMAIN REPLACEMENT PROGRAM	435,000 15,000 89,000 100,000
TOTAL JUSTIFICATION:							639,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			178,641	271,657	243,403		639,000

INTERNAL SERVICE FUND

Liability Insurance Fund\$1,408,426

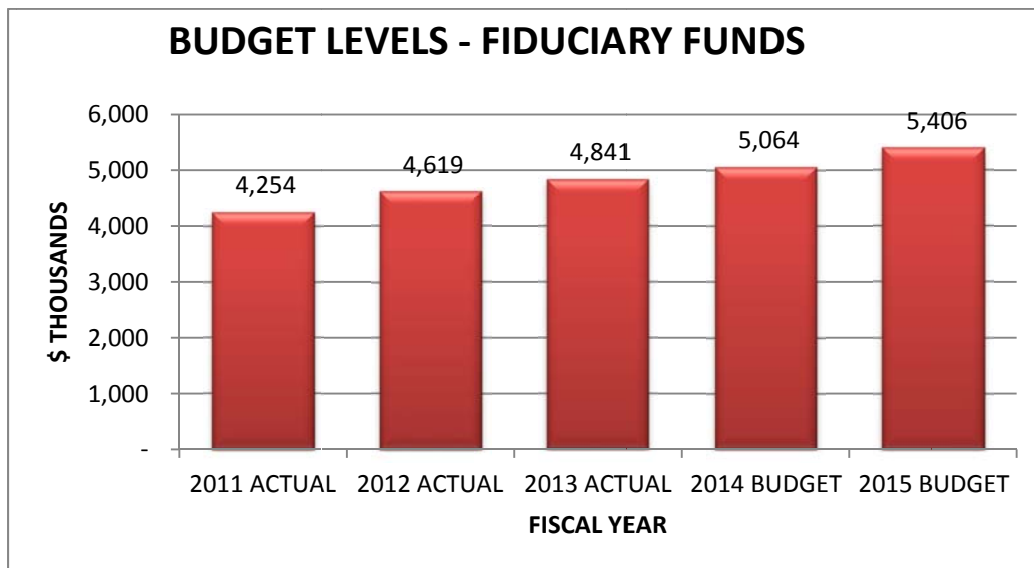


**FY 2015 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,515	54,515	54,000	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	18,500 36,000
TOTAL JUSTIFICATION:							54,500
51	5213	GEN LIABILITY INSURANCE	284,780	297,731	317,222	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	357,926 0
TOTAL JUSTIFICATION:							357,926
51	5271	INSURANCE CLAIMS ADMIN	25,000	85,877	85,448	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	95,000
TOTAL JUSTIFICATION:							95,000
51	5272	INSURANCE CLAIMS	654,803	681,998	1,071,426	ANTICIPATED LOSSES FOR FY 2014	901,000
TOTAL JUSTIFICATION:							901,000
			1,019,099	1,120,121	1,528,097		1,408,426

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,478,600
Fire Pension Fund	2,927,350
TOTAL.....	\$5,405,950



POLICE PENSION FUND

The Police Pension Fund was created in 1954, pursuant to State statutes, and provides retirement and disability benefits for all sworn police officers. Funding is obtained through defined employee contributions (currently 9.91% of base wages), investment earnings, and contributions from the Village.

Members of the Police Pension Fund hired before January 1, 2011, are entitled to a normal retirement pension on or after age 50 and completion of 20 years of creditable service. At that time, they receive a monthly benefit equal to 50% of either the annual salary for the rank held for one (1) year prior to retirement or the salary attached to the rank held on the last day of service, whichever is greater. In addition members receive 2.5% of such salary for each year of service in excess of 20 to a maximum of ten (10). The maximum pension a police officer can receive is 75% of salary.

Members of the Police Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Police officers receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the "average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period." Police officers can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a police officer can receive is 75% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a life annuity equal to the greater of 1) 65% of salary for the rank at the date of suspension of duty or retirement, or 2) the benefit he or she could have received if retiring on a service pension. If the member is disabled but not while on duty, he or she receives a life annuity of 50% of salary for the rank at the date of suspension of duty or retirement.

Additional benefits are provided for spouses and dependent children in certain circumstances.

During the 2014 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 12/31/2013	As of 12/31/2014
Accrued Liability	\$55,233,258	\$58,065,393
Less Current Assets	\$38,135,281	\$41,161,003
	=====	=====
Unfunded Accrued Liability (Surplus)	\$17,097,977	\$16,904,390
Percent Funded	69.0%	70.9%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,603,586 for the 2014 tax year which was \$110,674 (7.41%) higher than the 2013 levy.

**FY 2015 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
61	5203	AUDIT	6,710	6,892	7,578	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
TOTAL JUSTIFICATION:							8,000
61	5205	MULTIPLE DAY TRAINING	2,246	1,757	2,111	MEETINGS AND CONFERENCE EXPENSES	500
TOTAL JUSTIFICATION:							500
61	5206	CONSULTING SERVICES	83,274	86,625	88,470	CONSULTING SERVICES	2,000
						INVESTMENT MANAGEMENT FEES	88,000
						LAUTERBACH & AMEN ACCOUNTING	14,600
TOTAL JUSTIFICATION:							104,600
61	5213	GEN LIABILITY INSURANCE	4,820	5,075	4,944	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
TOTAL JUSTIFICATION:							5,200
61	5218	LEGAL SERVICES	10,341	15,219	13,137	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING	3,000
						ADDITIONAL EXPENSES	1,000
TOTAL JUSTIFICATION:							4,000
61	5219	BANK CHARGES	0	0	0		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	0	775	1,075	PPFA ANNUAL MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5246	MEDICAL EXAMS	8,490	575	0		
TOTAL JUSTIFICATION:							
61	5313	IS MISC EQPT & SUPPLIES	550	0	0		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	0	0	774	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	44,263	0	0		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,509,907	1,595,312	1,821,439	PENSION BENEFIT FOR 30 RETIRED POLICE OFFICERS	1,921,000
						ANTICIPATED RETIREMENTS	60,000
TOTAL JUSTIFICATION:							1,981,000
61	5714	NON-DUTY DISABILITY PENS	58,646	59,885	61,124	NON-DUTY RELATED RETIREMENT BENEFIT FOR 1 OFFICER	63,000
TOTAL JUSTIFICATION:							63,000
61	5716	DUTY DISABILITY PENSION	75,773	76,531	77,289	PENSION BENEFIT FOR 2 POLICE OFFICERS	77,500
TOTAL JUSTIFICATION:							77,500
61	5718	SURVIVING SPOUSE PENSION	217,905	235,788	244,212	SURVIVING SPOUSE BENEFIT FOR 8 SPOUSES	233,000
TOTAL JUSTIFICATION:							233,000
			2,022,926	2,084,434	2,322,155		2,478,600

FIREFIGHTERS' PENSION FUND

The Fire Pension Fund was created in 1971, pursuant to State statutes, and provides retirement and disability benefits for all firefighter/paramedics. Funding is obtained through defined employee contributions (currently 9.455% of base wages), investment earnings, and contributions from the Village.

Members of the Firefighters' Pension Fund hired prior to January 1, 2011, are entitled to a normal pension on or after age 50 and completion of 20 years of creditable service. They receive 50% of the annual salary for the rank held at the time of retirement plus 2.5% of such salary for each year of service in excess of 20 to a maximum of 10. The maximum pension a firefighter can receive is 75% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Members of the Firefighters' Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Firefighters receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the "average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period." Firefighters can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a firefighter can receive is 75% of final average salary.

A non-duty disability pension provides a life annuity of 50% of salary for rank at the date of suspension of duty or retirement if they have at least 7 years of creditable service.

An occupational disease disability pension pays an annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases if the firefighter has at least 5 years of creditable service and is disabled by reason of heart disease, cancer, stroke, tuberculosis or any disease of the lungs or respiratory tract resulting from service as a firefighter. The pension laws also provide benefits for spouses and dependant children in certain circumstances.

During the 2014 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 12/31/2013	As of 12/31/2014
Accrued Liability	\$48,423,831	\$51,049,717
Less Current Assets	\$29,332,350	\$30,719,696
	=====	=====
Unfunded Accrued Liability (Surplus)	\$19,091,481	\$20,330,021
Percent Funded	60.6%	60.2%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,740,322 for the 2014 tax year, which was \$97,966 (5.96%) higher than the 2013 levy.

**FY 2015 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2012 ACTUAL	2013 ACTUAL	2014 YTD ACTUAL	BUDGET JUSTIFICATION	2015 APPROVED
62	5203	AUDIT	5,496	5,441	5,697	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	6,300
TOTAL JUSTIFICATION:							6,300
62	5205	MULTIPLE DAY TRAINING	2,074	1,699	1,688	EDUCATIONAL SEMINARS AND TRAVEL	1,000
TOTAL JUSTIFICATION:							1,000
62	5206	CONSULTING SERVICES	35,000	35,000	44,416	INVESTMENT MANAGEMENT FEES(NEW ONE FUND MANAGER) LAUTERBACH & AMEN ACCOUNTING	72,000 14,000
TOTAL JUSTIFICATION:							86,000
62	5213	GEN LIABILITY INSURANCE	4,394	4,423	4,712	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	5,000
TOTAL JUSTIFICATION:							5,000
62	5218	LEGAL SERVICES	6,692	4,842	350	LEGAL SERVICES	2,500
TOTAL JUSTIFICATION:							2,500
62	5219	BANK CHARGES	100,288	101,524	0	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	775	1,075	775	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	0	0	0		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	84	0	0		
TOTAL JUSTIFICATION:							
62	5246	MEDICAL EXAMS	6,361	7,466	0	MEDICAL EXAMINATIONS	1,000
TOTAL JUSTIFICATION:							1,000
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	1,934,836	2,033,098	2,103,453	SERVICE PENSION BENEFIT FOR 31 RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,175,000 60,000
TOTAL JUSTIFICATION:							2,235,000
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	328,561	390,125	417,632	DUTY-DISABILITY PENSION FOR 8 FIREFIGHTERS	417,500
TOTAL JUSTIFICATION:							417,500
62	5718	SURVIVING SPOUSE PENSION	171,466	171,466	171,465	SURVIVING SPOUSE BENEFIT FOR 4 PARTICIPANTS	171,500
TOTAL JUSTIFICATION:							171,500
			2,596,026	2,756,158	2,750,189		2,927,350

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2015 through 2019.

The CIP represents the Village's commitment to maintain and improve its infrastructure assets in order to provide all residents and businesses of the community with high quality public service. The CIP is a multi-year planning instrument the Village prepares in order to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to residents and businesses. Projects may include construction or reconstruction of streets, construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The projects described in the first year of the CIP are incorporated in the Village's annual operating budget and the remaining projects are updated each year as necessary and appropriate.

The pages that follow include a brief summary of each project by fund, anticipated cost of the project and the year those expenditures are anticipated to be incurred. Finally, we have included a description of the major capital projects included in the CIP and their impact on the Village's operating costs. Please refer to the Village's separate CIP document for a more comprehensive description of each of the projects and the source of funding.

Village of Wheeling
Capital Improvement Plan
 2015 thru 2019

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
Capital Infrastructure (3410)								
Sidewalk & Concrete Program	CP -10	1	40,000	40,000	40,000	40,000	40,000	200,000
New Public Sidewalk Construction Program	CP -15	1	168,450	156,500	156,500	156,500	156,500	794,450
Wolf Road Reconstruction - Manchester to Milwaukee	CP -29	1		237,000	553,000			790,000
Corrugated Metal Arch Pipe Replacement	CP -45	1	140,000					140,000
Jeffery Avenue Bridge Replacement	CP -58	1	290,000					290,000
BG - Dundee Rd. Corridor - Streetscape Impr.	CP -63	n/a	24,800					24,800
Dundee Road Lighting	CP -65	1	240,540	213,400				453,940
Wolf Road Bridge Repair	CP -66	2	50,000					50,000
Street Patching and Grinding Program	CP -69	1	600,000	500,000	453,000	453,000	503,000	2,509,000
Sidewalk Grinding Program	CP -70	1	40,000	20,000	20,000	20,000	20,000	120,000
Lake Cook Road Improvements	CP -71	1		485,000	21,200			506,200
Street Improvement Program	MFT-01	1	350,000	125,000	400,000	900,000	950,000	2,725,000
Engineering Salaries and Benefits	Salaries	n/a	168,489	172,701	177,019	181,444	185,980	885,633
Watermain Replacement Program	WRR-01	1	300,000					300,000
Capital Infrastructure (3410) Total			2,412,279	1,949,601	1,820,719	1,750,944	1,855,480	9,789,023
Capital Non-Infrastructure (3420)								
Bonds	Bonds	n/a	683,151	683,150	683,150	683,150	683,150	3,415,751
HVAC Unit Replacement Program	CP(N)-07	2	0	0	0	40,000	40,000	80,000
Parkway Tree Planting Program	CP(N)-11	1	25,000	15,000	20,000	35,000	45,000	140,000
Roof Replacement-Police Resource Center	CP(N)-50	5				45,000		45,000
Hot-Mix Asphalt Pavement Sealing - Municipal Lots	CP(N)-55	3			100,000			100,000
FRA Quiet Zone Renewal	CP(N)-56	3				5,000		5,000
Crack Sealing Program	CP(N)-57	1	75,000	50,000	50,000	100,000	75,000	350,000
Paver Brick Maintenance	CP(N)-58	2	110,000		25,000			135,000
Northgate Parkway Right Turn Overlap Improvement	CP(N)-60	1	55,000					55,000
Pavement Assessment	CP(N)-61	5	30,000					30,000
MABAS Energy Cost	CP(N)-68	n/a	18,900	18,900				37,800
Capital Non-Infrastructure (3420) Total			997,051	767,050	878,150	908,150	843,150	4,393,551
Grant (Reimbursement)								
Dundee Road Lighting	CP -65	1	-108,000	-132,000				-240,000
Grant (Reimbursement) Total			-108,000	-132,000				-240,000
Motor Fuel Tax (MFT) (11)								
Street Improvement Program	MFT-01	1	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
MFT General Maintenance	MFT-02	1	325,750					325,750
Motor Fuel Tax (MFT) (11) Total			1,325,750	1,000,000	1,000,000	1,000,000	1,000,000	5,325,750

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
Sewer Capital Fund (4320)								
Sewer SCADA Upgrade	SWR-13	3	200,000					200,000
Force Main Repair	SWR-15	3	646,000					646,000
Smoke Testing	SWR-16	4	68,000	68,000	68,000	68,000	68,000	340,000
Sanitary Sewer Relocation	SWR-18	2	155,000					155,000
Sewer Capital Fund (4320) Total			1,069,000	68,000	68,000	68,000	68,000	1,341,000
Sewer Systems R & R Fund (4340)								
Sanitary Sewer Lining Program	SRR-01	1	435,000	250,000	275,000	280,000	280,000	1,520,000
Pump Replacement Program	SRR-06	3	15,000	15,000	15,000	15,000	15,000	75,000
Manhole Lining	SRR-14	3	89,000	89,000	89,000	89,000	89,000	445,000
Watermain Replacement Program	WRR-01	1	100,000		100,000		100,000	300,000
Sewer Systems R & R Fund (4340) Total			639,000	354,000	479,000	384,000	484,000	2,340,000
TIF, Crossroads (3100)								
Dundee Road Lighting	CP -65	1	31,050	33,000				64,050
Facade & Bld Improvement Grant Program	TIF(35)-18	n/a	50,000	50,000	50,000	50,000	50,000	250,000
TIF, Crossroads (3100) Total			81,050	83,000	50,000	50,000	50,000	314,050
TIF, North (3900)								
Wolf Road Reconstruction - Manchester to Milwaukee	CP -29	1		48,000	112,000			160,000
Facade & Bld Improvement Grant Program	TIF(35)-18	n/a	50,000	50,000	50,000	50,000	50,000	250,000
Meadow Ln. Compensatory Storage	TIF(39)-16	1	20,000	20,000	20,000	20,000	20,000	100,000
Diversionary Channel Bridge and Roadway	TIF(39)-17	2	1,000,000					1,000,000
TIF, North (3900) Total			1,070,000	118,000	182,000	70,000	70,000	1,510,000
TIF, South (3200)								
South Milwaukee Properties	TIF(32)-02	1	1,240,000					1,240,000
TIF, South (3200) Total			1,240,000					1,240,000
TIF, Southeast II (3600)								
Facade & Bld Improvement Grant Program	TIF(35)-18	n/a	50,000	50,000	50,000	50,000	50,000	250,000
Water and Sewer Improvement at Industrial Lane	TIF(36)-04	2	272,000					272,000
Traffic Signal-Milwaukee & Industrial Ln.	TIF(36)-05	2	50,000	450,000				500,000
TIF, Southeast II (3600) Total			372,000	500,000	50,000	50,000	50,000	1,022,000
TIF, Town Center II (3500)								
Wolf Road Reconstruction - Manchester to Milwaukee	CP -29	1		15,000	35,000			50,000
Dundee Road Lighting	CP -65	1	130,410	138,600				269,010
Dundee Road New Signalized Intersection	TIF(35)-09	n/a	30,000	965,000				995,000
Facade & Bld Improvement Grant Program	TIF(35)-18	n/a	50,000	50,000	50,000	50,000	50,000	250,000
TIF, Town Center II (3500) Total			210,410	1,168,600	85,000	50,000	50,000	1,564,010
Water Capital Fund (4310)								

Source	Project#	Priority	2015	2016	2017	2018	2019	Total
Bonds	<i>Bonds</i>	n/a	122,266	113,953	105,868	97,000	87,700	526,787
Emergency Interconnect	<i>WTR-14</i>	4		45,000	250,000			295,000
Generators at Well Houses	<i>WTR-15</i>	2				30,000	750,000	780,000
Water Capital Fund (4310) Total			122,266	158,953	355,868	127,000	837,700	1,601,787
Water Systems R & R Fund (4330)								
Engineering Salaries and Benefits	<i>Salaries</i>	n/a	58,165	67,161	68,840	70,561	72,325	337,052
Watermain Replacement Program	<i>WRR-01</i>	1	1,255,000	129,475	1,447,000	120,100	1,445,000	4,396,575
Elevated Tank Re-coating & Repair Program	<i>WRR-02</i>	2	773,000	623,000	523,000			1,919,000
Water Systems R & R Fund (4330) Total			2,086,165	819,636	2,038,840	190,661	1,517,325	6,652,627
GRAND TOTAL			11,516,971	6,854,840	7,007,577	4,648,755	6,825,655	36,853,798

IMPACT OF MAJOR (>\$250,000) CAPITAL PROJECTS (BY FUND) ON OPERATING BUDGET

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2015 COST	DESCRIPTION	OPERATING BUDGET IMPACT
CORRUGATED METAL ARCH PIPE REPLACEMENT	\$1,500,000	CAPITAL PROJECTS FUND	\$140,000	Funding to repair (reline) &/or replace 960 lineal feet (LF) of 72" x 44", 500 LF of 65" x 40", 230 LF of 58" x 36", 430 LF of 50" x 31" of badly corroded, deforming corrugated metal arch pipe (CMAP), & 315 LF of 15" and 12 LF of 12" of badly corroded, deforming corrugated metal pipe (CMP).	Estimate approx. \$1,000/yr. in savings from Public Works, Utility Division's Operating Budget in reduced repair & maintenace to this 40 yr. old 2,500 feet of deformed, corroded & deteriorated corrugated metal storm water pipe system.
STREET IMPROVEMENT - SUPPLEMENTAL FUNDING	\$2,725,000	CAPITAL PROJECTS FUND	\$350,000	This supplemental street improvement funding serves to augment the Motor Fuel Tax (MFT) project Resurfacing or reconstruction of existing deteriorated streets.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
DUNDEE ROAD LIGHTING	\$787,000	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF/CROSSROADS TIF	\$402,000	Funds local agency's 20% share to install the 1st of 2 stages of continuous street lighting along Dundee Rd., Canadian National Railroad to approximately Wille Ave. \$240,000 of the \$787,000 will be reimbursed to the Village through grant funding.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic during nighttime hours by approx. 30% reduction in crashes, providing a securer environment for businesses & transit users, & enhances aesthetics. (Est. annual operating & maintenance expenses of \$20,000)
DUNDEE RD NEW SIGNAL INTERSECTION	\$3,425,900	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF	\$30,000	Funds local agency's 20% share of Construction & Construction Eng. for a 4 leg intersection including installation of a complete traffic signalization package interconnected with IDOT's ex. "Operation Greenlight" traffic signal coordination sys. Widening of Dundee Rd. is also included as part of the overall improvements.	Traffic signal installation & roadway improvements improve safety & operation of vehicular & pedestrian traffic (Est. annual operating & maintenance expenses of \$2,000)
STREET IMPROVEMENT PROGRAM	\$5,000,000	MOTOR FUEL TAX FUND	\$1,000,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
MFT GENERAL MAINTENANCE PROGRAM	\$325,750	MOTOR FUEL TAX FUND	\$325,750	Street light & traffic signal energy & equipment maintenance, street sign maintenance & replacement, pavement markings, road salt for & liquid calcium chloride to augment snow & ice control, & bridge manager & inspection.	MFT funding of the MFT General Maintenance Program offsets the burden to Public Works, Streets/Forestry Division's Annual Operating Budget by the amount budgeted for this program.
Diversiionary Channel Bridge and Roadway	\$1,000,000	NORTH TIF	\$1,000,000	A vehicular bridge and roadway access to and from a bridge span to be located across the Wheeling Diversiionary Channel.	
South Milwaukee Properties	\$1,240,000	SOUTH TIF	\$1,240,000	Site improvements at South Milwaukee Properties for future development.	
Water and Sewer Improvement at Industrial Lane	\$272,000	SOUTHEAST TIF II	\$272,000	Installing 2,000 linear feet of new water and sanitary pipe down Industrial Drive.	

IMPACT OF MAJOR (>\$250,000) CAPITAL PROJECTS (BY FUND) ON OPERATING BUDGET

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2015 COST	DESCRIPTION	OPERATING BUDGET IMPACT
WATER MAIN REPLACEMENT PROGRAM	\$4,996,575	WATER R & R FUND / CAPITAL PROJECTS FUND / SEWER R & R FUND	\$1,655,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	We estimate approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$1,919,000	WATER R & R FUND	\$773,000	The structural integrity of these facilities helps to preserve and maintain water quality, and therefore requires continual monitoring and maintenance at the highest possible standard.	Ongoing maintenance (e.g. repairs to and recoating of the elevated water tanks and standpipes throughout the Village) at an Est. cost of \$300,000 annually.
SANITARY SEWER LINING PROGRAM	\$1,520,000	SEWER R & R FUND	\$435,000	This annual maintenance program provides for the lining of specific segments of defective sanitary sewer pipe. 5,420 linear feet of pipe are schedule for relining in FY15.	
FORCE MAIN REPAIR	\$646,000	SEWER R & R FUND	\$646,000	Replacement of the force main connecting the Village sewer system at Dundee & Schoenbeck Road. The force main is approximately 3,400 feet in length and is in poor condition.	

VILLAGE OF WHEELING, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS

December 31, 2014

Taxpayer	Type of Business	2013 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 17,775,310	2.12%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	14,691,337	1.75%
C Cusick USGI INCC	Woodland Creek Apartments	11,513,569	1.37%
Allstate Insurance Co.	Real Estate Holdings	7,760,112	0.93%
Capstone Realty	Arlington Club/Village Green Apartments	7,373,399	0.88%
Shorewood Management	Mallard Lake Apartments	7,296,867	0.87%
Durable Inc.	Industrial	6,948,070	0.83%
Wheeling SC LLC	Retail Landlord	5,650,627	0.67%
Cabot Property	Real Estate Holdings	4,891,603	0.58%
Pactiv Corp.	Aluminum Foil Products	4,781,507	0.57%
TOTAL		<u>\$ 88,682,402</u>	<u>10.58%</u>

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT	2009	2010	2011	2012	2013	2014	2015
Administration & BOT	7 ⁽¹⁾	6 ⁽⁷⁾	5.5 ⁽¹⁴⁾	5.5	5.5	5.5	5.5
Finance	9 ⁽²⁾	9	8 ⁽¹⁵⁾	8	8	8	8
Information Systems	4 ⁽³⁾	4	4	4	4	4	4
Human Resources	2	2	1.5 ⁽¹⁴⁾	1.5	1.5	1.5	1.5
Comm. Devel.	18 ⁽²⁾	13 ⁽⁸⁾	15 ⁽¹⁶⁾	15	15	15.5 ⁽²⁷⁾	15.5
Village Engineering	4	4 ⁽⁹⁾	0 ⁽¹⁶⁾	0	0	0	0
Senior Services	4	5 ⁽¹⁰⁾	3.5 ⁽¹⁷⁾	3.5	2.5 ⁽²⁴⁾	2.5	2.5
Social Services	0	0	3.5 ⁽¹⁷⁾	3.5	3.5	3.5	3.5
Police	96 ⁽⁴⁾	91 ⁽¹¹⁾	84 ^(17&18)	84	84 ⁽²⁵⁾	85 ⁽²⁸⁾	96 ⁽²⁹⁾
Fire	60 ⁽⁵⁾	54 ⁽¹²⁾	53 ⁽¹⁹⁾	53	53	53	53
Capital Projects & Design	9	4 ⁽⁹⁾	4	4	3 ⁽²⁶⁾	2.5 ⁽²⁷⁾	2.5
PW Administration	4	5 ⁽⁹⁾	4 ⁽²⁰⁾	4	4	4	4
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	5	5	5	5	5	5	5
Street	9 ⁽⁶⁾	9	5 ⁽²¹⁾	4.5 ⁽²³⁾	4.5	4.5	4.5
Forestry	5 ⁽⁶⁾	4 ⁽¹³⁾	5 ⁽²¹⁾	4.5 ⁽²³⁾	4.5	4.5	4.5
Total Budgeted Personnel - General Fund	242	221	207	206	204	205	216
Water	13	13	9 ⁽²²⁾	9	9	9	9
Sewer	8	8	9 ⁽²²⁾	9	9	9	9
Total Budgeted Personnel - Enterprise Fund	21	21	18	18	18	18	18
TOTAL	263	242	225	224	222	223	234

Footnotes:

1. Addition of one (1) business development coordinator position within the Economic Development Division.
2. Transfer business licensing clerk from Finance Department to Community Development.
3. Addition of one (1) information systems administrator position.
4. Elimination of safe communities coordinator position. Addition of one (1) social worker position.
5. Elimination of fire marshal position.
6. Transfer of four (4) positions from the Street Division budget to the newly created Forestry Division budget organization. Addition of one (1) new maintenance operator position in the Forestry Division.
7. Elimination of the director of special projects position.
8. Elimination of the deputy director; administrative secretary/planning and permit technician positions. Change plans examiner and plumbing inspector positions to part-time.

9. Restructuring of engineering services by elimination of the engineering assistant position in Village Engineering and the capital projects engineer; permit specialist and one (1) civil engineer I position in Capital Projects and Design. Then moving the remaining civil engineer I position from Capital Projects and Design to Village Engineering and the administrative secretary position from Capital Projects and Design to Public Works Administration.
10. Change part-time senior center clerk to full-time position.
11. Elimination of administrative/ordinance enforcement officer; staff secretary; and three (3) police officer positions.
12. Elimination of six (6) firefighter/paramedic positions.
13. Elimination of one (1) maintenance operator in the Forestry Division.
14. Created assistant village manager/director of human resources position.
15. Elimination of one (1) finance clerk position.
16. Elimination of engineering tech/inspector and permit specialist positions; moved two (2) remaining positions (village engineer & civil engineer I) from Village Engineering Division to the Community Development Department.
17. Created Human Services Department, which includes the Senior Services and Social Services Divisions. Police Department social worker positions and Senior Services social worker position moved to Social Services Division; director of human services position budgeted equally between Social Services and Senior Services.
18. Elimination of three (3) police officer positions; (1) one community service officer position; and the records supervisor position.
19. Elimination of one (1) full-time fire inspector position.
20. Elimination of clerk/typist position.
21. Restructuring of Streets and Forestry Divisions: Elimination of street supervisor; forestry supervisor; crew leader; and two (2) maintenance operator positions. Created superintendent of streets/forestry and foreman positions. All ten (10) positions are shared equally between the Streets and Forestry Divisions.
22. Restructuring of Water and Sewer Divisions: Elimination of two (2) utility field supervisor and two (2) maintenance operator positions. Created a foreman position. All 18 positions are shared equally between the Water and Sewer Divisions.
23. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
24. Elimination of full-time staff secretary position; addition of four (4) newly created part-time positions: p/t congregate meals site supervisor; (2) p/t senior center clerks; p/t staff secretary.
25. Addition of one (1) police sergeant; elimination of one (1) police officer.
26. Elimination of the civil engineer II position in the Capital Projects & Design Division.
27. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.
28. Upgrade of part-time community service officer position to full-time.
29. Addition of eleven (11) new radio operator positions for the 911 Communications Center due to an Intergovernmental Agreement to provide police dispatch services to the City of Des Plaines.

VILLAGE OF WHEELING
PROPOSED FY 2015
BUDGET

PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 8, 2014, in the Board Room of the Village Hall, 2 Community Boulevard, Wheeling, Illinois for the purpose of hearing written and oral comments from the public concerning the proposed annual budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015.

A copy of the proposed FY 2015 budget has been available since October 23, 2014 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours, on the Village's website, and at the Indian Trails Public Library, 355 Schoenbeck Road, Wheeling, Illinois, and will remain available for public inspection up to the time of the public hearing.

All interested persons are invited to attend the meeting and may present either written or oral comments. Written comments should be addressed to Michael Mondschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Elaine E. Simpson
Village Clerk
Village of Wheeling
Published in Daily Herald
November 24, 2014 (4391670)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the DAILY HERALD. That said DAILY HERALD is a secular newspaper and has been circulated daily in the Village(s) of Algonquin, Antioch, Arlington Heights, Aurora, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Deer Park, Des Plaines, South Elgin, East Dundee, Elburn, Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Geneva, Gilberts, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Villa, Lake in the Hills, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Mt. Prospect, Mundelein, Palatine, Prospect Heights, Rolling Meadows, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake park, Schaumburg, Sleepy Hollow, St. Charles, Streamwood, Tower Lakes, Vernon Hills, Volo, Wauconda, Wheeling, West Dundee, Wildwood, Sugar Grove, North Aurora

County(ies) of Cook, Kane, Lake, McHenry

and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 24, 2014 in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY Paula Baltz
Authorized Agent

Control # 4391670

ORDINANCE 497

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015

WHEREAS, the Corporate Authorities of the Village of Wheeling have heretofore deemed it to be in the best interest of the Village of Wheeling to require a budget ordinance rather than an appropriation ordinance be passed pursuant to State Statute, 65 ILCS 5/8-2-9.1 et seq.; and

WHEREAS, the Corporate Authorities of the Village of Wheeling has made the proposed annual budget available for public inspection at the Village Hall and at the Indian Trails Public Library for a period in excess of one month prior to final consideration of the proposed budget; and

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 8, 2014; and

WHEREAS, the Corporate Authorities have complied with all of the requirements of our local ordinances and State Statutes regarding compilation and contents of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WHEELING, COUNTIES OF COOK AND LAKE, STATE OF ILLINOIS as follows:

Section 1: That the proposed budget for the Village of Wheeling for the fiscal year 2015, a copy of which is on file with the Village Clerk, in the total amount of SEVENTY EIGHT MILLION FOUR HUNDRED EIGHTY THREE THOUSAND SEVEN HUNDRED NINETY SIX DOLLARS (\$78,483,796) of which THIRTY SEVEN MILLION FIVE HUNDRED SEVENTY NINE THOUSAND ONE HUNDRED TWENTY FOUR DOLLARS (\$37,579,124) is for the General Fund, TWO MILLION TWO HUNDRED FIFTY ONE THOUSAND FIVE DOLLARS (\$2,251,005) is for the Special Revenue Funds, TWO MILLION FIVE HUNDRED SEVENTY SEVEN THOUSAND NINE HUNDRED THIRTY FIVE DOLLARS (\$2,577,935) is for the Debt Service Funds, EIGHTEEN MILLION FIVE HUNDRED FOUR THOUSAND ONE HUNDRED FIFTY SIX DOLLARS (\$18,504,156) is for the Capital Project Funds; TEN MILLION SEVEN HUNDRED FIFTY SEVEN THOUSAND TWO HUNDRED DOLLARS (\$10,757,200), is for the Enterprise Funds, ONE MILLION FOUR HUNDRED EIGHT THOUSAND FOUR HUNDRED TWENTY SIX DOLLARS (\$1,408,426) is for the Internal Service Funds, and FIVE MILLION FOUR HUNDRED FIVE THOUSAND NINE HUNDRED FIFTY DOLLARS (\$5,405,950) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

Section 2: That this ordinance shall be in full force and effect after the passage and publication pursuant to the laws of the State of Illinois and the Village of Wheeling.

Trustee Lang moved, seconded by Trustee Krueger, that Ordinance No. 4917 be passed.

President Argiris Aye
Trustee Brady Aye
Trustee Heer Aye
Trustee Hein Aye

Trustee Krueger Aye
Trustee Lang Aye
Trustee Vogel Aye

APPROVED this 15 day of December, 2014, by the President and Board of Trustees of the Village of Wheeling, Illinois

[Signature]
Dean S. Argiris
Village President

ATTEST:

[Signature]
Elaine E. Simpson
Village Clerk



APPROVED AS TO FORM:

[Signature]
James V. Ferolo
Village Attorney

PUBLISHED in pamphlet form this 16 day of December, 2014, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

Accrual: Refers to the process of matching revenues and expenditures (expenses) to the period in which they were earned or incurred, regardless of whether or not cash has changed hands.

Assessed Valuation: The valuation set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Resources owned or held by a government which have monetary value.

Balanced Budget: A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund.

Bonds: Municipalities issue bonds as a means of raising funds needed to finance a major capital project. Bonds are debt obligations which require the payment of principal and interest on specified dates in the future. They are often purchased by individuals or corporations as an investment and in the case of general obligation bonds, are secured by the taxing authority of the Village.

Budget: A budget is an itemized description of anticipated revenues and expenditures for a given time period (e.g. fiscal year). The budget describes the programs and services intended to be funded by the Village for period in question.

CERF: The Capital Equipment Replacement Fund. It is an internal service fund set up to provide for the purchase of all major (>\$10,000) capital equipment in the Village. Contributions are made to the fund by each operating function based on the replacement cost of the item and the expected life of the equipment. The intent is to even out the year to year expenditures in the contributing funds.

Capital Improvement: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

Capital Improvement Program (CIP): A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

Capital Outlay: Refers to the purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Projects Funds: These funds are used to account for financial resources used to construct or acquire major capital facilities.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Commodities: All expenditures for materials, parts, and supplies except those incidentally used by outside firms performing contractual services for the Village.

Community Development Block Grant (CDBG): A federal entitlement grant distributed to municipalities on the basis of a formula that considers population, housing condition, and poverty. CDBG funds are then distributed by the Village for activities that benefit low and moderate-income families.

Contractual Services: Expenditures for services from outside vendors that are obtained by an express or implied contract.

Debt: A financial obligation that results from borrowing. Debts of government include bonds, notes, and land contracts.

Debt Service Funds: Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

Deficit Budget: A deficit budget occurs when projected expenditures are expected to exceed projected revenues within a given fund.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation and is unique in its delivery of services.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear or obsolescence. Depreciation expense is typically assigned to various accounting periods based on the historical or purchase price of an asset.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Downstate Pension Funds: State statute requires that the sworn Police and Fire employees belong to their own locally controlled and administered pension funds. These are defined benefit funds administered pursuant to state statute.

Draw Down: The use of prior year fund balance for current year expenditures.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Valuation: The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiduciary Funds: One of three fund types (i.e. the others include Governmental Funds and Proprietary Funds) that includes trust and agency funds.

Fiscal Year: A twelve- (12) month period between settlements of financial accounts. Prior to Fiscal Year 2003, the Village's fiscal year began May 1st and ended April 30th of each calendar year. Fiscal Year 2003 was an eight (8) month fiscal year due to the Village Board's decision to change the Village's fiscal year to coincide with the calendar year. The change was effective January 1, 2004.

Foreign Fire Insurance Fund: The Village receives tax revenue from companies located outside of Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: The net unrestricted monies remaining in a fund after the year's expenditures and revenues have been tallied.

GASB 34 – The Village implemented Government Accounting Standards Board (GASB) Statement No. 34 for its Fiscal Year Ended December 31, 2003. This accounting standard requires the Village to report the value of its infrastructure assets in the governmental financial statements and depreciate them over their estimated useful life. Projects that do not extend the useful life of the asset (e.g. overlay of a road) are expensed rather than capitalized. GASB 34 also requires the Village to prepare government-wide financial statements and a section entitled "Management's Discussion and Analysis" (MD&A) which provides an overview of the financial statements.

General Fund: The general fund is used to account for all revenues and expenditures of the Village that are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal: A goal is a desired result that an individual, department or organization envisions, plans and commits to achieve.

Government Finance Officers Association (GFOA) - The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's nearly 18,000 members are federal, state/provincial, and local finance officials involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

Governmental Funds: One of three fund types (i.e. the others are proprietary and fiduciary) that includes the General Fund, Debt Service Funds, Special Revenue Funds and Capital Projects Funds.

Home Rule: A status granted by the Illinois Constitution which gives cities of a certain size or by referendum broad powers not otherwise available to local municipalities. For instance, there is no statutory limit to the property tax levy nor is there any requirement to seek referendum approval for increasing the levy or issuing debt.

Home Rule Sales Tax: An additional tax levied by the home rule municipality on retail sales within its jurisdiction. The tax, levied in 0.25% increments with no limit, is on all items except those that have a title (autos, boats, etc.) and groceries and drugs. It is collected by the state from the retailer and returned to the municipality.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under State statutes, provides employees of local governments (excluding police and firefighters) in Illinois with a system for the payment of retirement annuities, disability, and death benefits. All employees (other than those covered by the Police or Firefighters' plans) hired in positions that meet or exceed an annual hourly standard (1,000 hours) must be enrolled in IMRF as participating members. Participating members of IMRF must contribute 4.5% of their salary to the pension fund. The employer pays a percentage that varies each year and is dependent on a report prepared by a professional actuary.

IMRF also provides disability and surviving spouse benefits if certain requirements are met. More information on IMRF is available at their website (www.imrf.org).

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, and communication systems.

Interfund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the sending fund. This is sometimes referred to as an overhead transfer.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds: These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Examples include the Liability Insurance Fund.

Levy: An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Line-Item Budget: A form of budget that allocates money for expenditures to specific items or objects of cost.

Longevity: An additional compensation amount granted to any employee after 12 years of continuous service. The amount the employee is entitled to varies depending on the number of years he or she has served.

MABAS: Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

Metra: The regional agency in charge of the suburban commuter rail transit system.

Modified Accrual Accounting: A method of accounting used to recognize revenue and expenditures. Funds that use the modified accrual basis of accounting recognize revenues when measurable and available (i.e. collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized (with some exceptions) when the related liability is incurred.

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

Operations and Maintenance Department: The prior designation for the Public Works Department.

Other: Includes operating charges primarily of a fixed nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements. Examples include overhead, contingency reserve, and the Northwest Water Commission water charge.

Overhead: This refers to an interfund transfer from a particular fund (e.g. Water and Sewer) to the General Fund to pay for its share of expenses such as accounting services, equipment costs etc. that are recognized in the General Fund.

Pavilion: The Village of Wheeling senior center. Built by a combination of Federal Revenue Sharing and local funds, it is currently funded by local taxes, membership fees, fund-raising events and contributions. Provides activities and programs for Village seniors.

Personnel Services: Expenditures directly attributable to Village employees, including salaries, overtime, training, and the Village's contribution to the Illinois Municipal Retirement Fund and Social Security.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Funds: One of the three fund types (i.e. the others include Governmental and Fiduciary Funds) that include Enterprise and Internal Service Funds.

Restaurant and Other Places for Eating Tax: In October 2005, the Village implemented a 1% Restaurant and Other Places for Eating Tax (i.e. "food and beverage" tax). The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "Restaurants and Other Places for Eating." "Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bond: A long-term security where the revenue from the project, as opposed to the Village's taxing authority, is pledged to pay both principal and interest expenses on the debt.

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 0.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 9.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

The Village receives 1% of the sales tax on groceries and drugs in Cook County (2.25% total) and Lake county (1.75% total).

Source: State of Illinois (Department of Revenue) Tax Rate Finder

Special Revenue Funds: Funds used to account for sources of revenue that are restricted or committed for a specific purpose (other than capital projects or debt service). Examples include the Motor Fuel Tax Fund, Foreign Fire Insurance Fund, Emergency Telephone System Fund and Grant Fund.

Surplus Budget: A surplus occurs when revenues are expected to exceed expenditures within a given fund.

SWANCC: Solid Waste Agency of Northern Cook County. An intergovernmental agency formed to dispose of residential household solid waste generated by its municipal members.

Tax Increment Financing (TIF): Tax increment financing is a redevelopment method, authorized by Illinois State Statutes that allows municipalities to encourage new development by using the new incremental property taxes generated by development to make public improvements, assemble property, or incur authorized costs in order to attract the development.

Tax Levy: The total amount to be raised by general property taxes for operating, pension and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust & Agency Funds: Accounts for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds. The Police and Firefighters' Pension Funds are examples of pension trust funds.

Village Manager Adjustment – An adjustment made by the Village Manager to a department's budget request, typically to decrease the amount requested.

ACRONYMS

ASCAP: American Society of Composers, Authors and Publishers

APWA: American Public Works Association

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

EAB: Emerald Ash Borer

EAV: Equalized Assessed Valuation

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FBI: Federal Bureau of Investigation

FT: Full-time

GAAP: Generally Accepted Accounting Principals

GIS: Geographic Information System

GFOA: Government Finance Officers Association

G.O. – General Obligation

HVAC: Heating, Ventilation Air Conditioning

ICMA: International City/County Management Association

IEPA: Illinois Environmental Protection Agency

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

MABAS: Mutual Aid Box Alarm System

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

PT: Part-time

SLDPA: Sick Leave Deferred Payment Account

SWANCC: Solid Waste Agency of Northern Cook County

TIF: Tax Increment Financing

VOCA – Victims of Crime Act

VMA: Village Manager Adjustment

W/S: Water/Sewer